COMPREHENSI ANNUAL FINANCIAL REPURT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000



Mission Statement

On behalf of the citizens of College Station, a unique community and home of Texas A&M University, the City Council will promote the safety, health, and general well-being of the community within the bounds of fiscal responsibility while preserving and advancing the quality of life, resulting in exceptional civic pride.

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College Station. Embracing the Past, Exploring the Future!

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

PREPARED BY THE

CITY OF COLLEGE STATION FISCAL SERVICES DEPARTMENT

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COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

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INTRODUCTORY SECTION

March 8, 2001

Honorable Mayor Members of the City Council City of College Station, Texas

The Comprehensive Annual Financial Report of the City of College Station, Texas ("City"), for the fiscal year ended September 30, 2000, is submitted herewith as mandated by the City's Charter and state statutes. The charter and statutes require that the City issue annually a report on its financial position and activity and that this report be audited by qualified public accountants. The City employs Ingram, Wallis & Company to audit the financial section of this report. The City's Accounting Division of the Fiscal Services Department prepares this financial report. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. Both City Staff and the auditors believe that the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the City's various funds and account groups; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs are included.

The Comprehensive Annual Financial Report is presented in three major sections: introductory, financial, and statistical. The introductory section, which is unaudited, includes this transmittal letter, the City's organizational chart and a list of principal elected and appointed officials of the City. The financial section includes the general purpose financial statements, the combining and individual fund and account group financial statements and schedules, as well as the auditors' report on the financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis to allow for trend analysis of the finances of the City.

The City is required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act of 1986, as amended, and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the supplementary schedule of expenditures of federal and state awards, findings

and recommendations, and auditors' reports on the system of internal control and compliance with applicable laws and regulations, are reported separately.

This report includes all funds and account groups of the City. The City provides a full range of municipal services. These services include police and fire protection; the construction and maintenance of streets, storm drainage, and other infrastructure; municipal utilities in the areas of electric, water, sewer, and sanitation; and recreational activities and cultural events.

The College Station Independent School District is administered by a separately elected board and operates with its own funding sources; therefore, it is not included in this report.

THE CITY OF COLLEGE STATION

The City of College Station is in East Central Texas, approximately 140 miles north of the Gulf of Mexico, conveniently located in Brazos County 90 miles northwest of Houston, 165 miles south of Dallas, and 100 miles east of Austin. The City currently has a land area of 40.8 square miles and a 2000 estimated population of 68,038. The City has the power, by state statute, to extend its corporate limits by annexation, which it has done periodically.

The City of College Station utilizes a Council-Manager form of government and is organized under the Constitution and Laws of the State of Texas. The City is a home-rule city and was incorporated in 1938. The City Council is comprised of six members and a Mayor. All are elected at-large. The Council appoints the City Manager, the City Attorney, the City Secretary, and the Municipal Court Judge. Almost all other staff members work under the direction of the City Manager.

Of major importance to the City of College Station is Texas A&M University, located on a 5,200 acre campus within the corporate limits of the City. Texas A&M University has a significant economic impact on the City, contributing an estimated \$767 million annually to the local economy. Texas A&M University has consistently ranked in the top ten nationally among public institutions of higher education in both enrollment and research grants. Research dollars totaled approximately \$394 million for 2000. The University has approximately 20,760 permanent and part-time employees with a payroll of \$458 million and has a physical plant valued in excess of \$1.5 billion. Student enrollment at Texas A&M University was 44,026 for the fall of 2000.

In addition to the University, local employment is provided by more than 85 manufacturing industries, located in or adjacent to the City, which produce such products as aluminum windows, furniture, chemicals, dairy products, feeds and fertilizers, modular homes, bronze castings, and geophysical survey sensors. A research park is located within the University's campus. Major tenants include the Offshore Technology Research Center and the Food Safety Inspection School National Training Center. Automated Management Systems provides a major automated accounting service for independent property and casualty insurance agents. The City has also developed the College Station Business Center, a 200 acre business park. Tenants within the park include (or will include) Universal Computer Systems (UCS), which will eventually employ approximately 800 people; Cabletime, a graphics advertising business; Prodigene, a biotechnology research business; Heat Transfer Research, Inc., a software research and distribution business; and Stata Corporation, a software development business. Businesses either under construction or in place account for approximately 300,000 square feet of buildings and employ approximately 1,000 people. The 1,000,000 square feet of space in Post Oak Mall anchors retail business in the City. Major tenants of the shopping center are Sears-Roebuck, Dillard's, Foley's, Bealls, and J.C. Penney. In addition there is more than 300,000 square feet of retail development under construction.

Brazos County and the City of College Station are a major medical center for the Brazos Valley area. Scott and White opened its first medical clinic in College Station in 1986 and completed a major expansion in 1994 that increased the size of that clinic by some 70,000 square feet to 125,000 square feet. College Station Medical Center operates a 100 bed full service hospital, with a major trauma center added in 1998. Two multi-story professional buildings are included in the medical complex.

The taxable property values in the City increased more than 89 percent since 1990 from \$1.10 billion to \$2.08 billion in 2000. Total taxable ad valorem valuations in 2000 increased by approximately \$161 million, or 8.5% over 1999. Additions to the local economy included residential and commercial development. The local job market continues to be strong with Brazos County having a net increase of approximately 100 jobs in 2000 over 1999 to approximately 78,300 total jobs. The Bryan-College Station area has led the state and the nation with one of the lowest unemployment levels for the past seven years. For the quarter ending December 2000, the unemployment rate was 1.3 percent versus the Texas unemployment rate of 3.4 percent and national unemployment at 3.8 percent.

College Station is the site of the George Bush Presidential Library, Museum and School of Government and Public Service. The Library and associated facilities are located on the campus of Texas A&M University. Texas A&M provides additional programs and facilities such as research and instructional programs related to the library and museum, a conference center, communications center, educational museum/library center, and family-oriented facilities such as a park surrounding the presidential library and museum.

During 2000, the presidential library and related facilities attracted more than 150,000 visitors to the community. As a result, the room occupancy rate for local hotels and motels for 2000 was in excess of 70 percent. The increase in tourism has spurred the construction of several new hotels. In addition, the City is currently under contract for a public/private venture to construct a 200-room full service hotel to be associated with a City owned 45,000 square foot conference center. This project is planned for completion in the last quarter of 2002 or early 2003.

MAJOR INITIATIVES

<u>For The Year</u> The City Council developed and approved new mission and vision statements for the 21st Century, that serve as general guidelines and long term goals for the City. During the budget process, the Council identifies and adopts Strategic Issues that serve as the short term policy direction to staff and forms the basic direction Council wishes for City services and initiatives. Major initiatives during the last fiscal year included implementation of the drainage utility district, continued redevelopment of the Northgate Area, continuing work on and implementation of the Wolf Pen Creek corridor plan, and the recruiting of businesses into the College Station Business Center.

The City continues to devote significant attention to its municipal infrastructure. In November 1998, the citizens approved \$24.2 million of general obligation bonds, approximately \$8.5 million of which was issued in 2000. An additional \$7.7 million is planned for 2001. The voters approved bonds for street improvements, \$8.5 million; traffic signal and traffic management improvements, \$3.0 million; fire station improvements, \$2.5 million; acquisition of land for future public uses and cemetery, \$1.8 million; parks improvements, \$4.8 million; and acquisition of greenbelt/drainage land acquisition, \$3.6 million.

The City operates the *Exit*, a center for teens. This facility, which is located in Southwood Athletic Park, is open to College Station students in grades seven through twelve and features a club room with a stage for live bands and plays, a 900 watt stereo for dances, state-of-the-art specialty

lighting, a big-screen television, pool tables, foosball tables, miscellaneous board games, and equipment to take advantage of nearby basketball, tennis, and volleyball courts. Another feature of the facility is a computer lab complete with filtered cable modem internet access provided by a local cable company and the latest college entrance exam practice software. In addition, Texas A&M students majoring in Education are available weekdays for tutoring and helping students with homework.

Both the Texas Department of Transportation and the City maintain the City's roadway system. The majority of the thoroughfares in the City are State-maintained. Those include: University Drive, Wellborn Road, Texas Avenue, Highway 30, George Bush Drive, Harvey Mitchell Parkway and Highway 47. During 2001, the City intends to extend George Bush Drive East, a locally maintained road east of Texas Avenue, southward from Harvey Road (Highway 30) to Holleman Drive. The State of Texas through the Texas Department of Transportation is widening the section of that road from Texas Avenue to Harvey Road.

The Drainage Utility District was approved by the City Council in October, 1996 to provide resources to improve the City's vast drainage system. Using fees generated by the drainage utility and bonds authorized by the voters, the City is expected to begin or complete nearly \$5 million in improvements during fiscal year 2001 and 2002. *"Floodsafe"* is the designation given to these projects. The Floodsafe program will reduce the potential for property damage due to flooding resulting from heavy rainfalls.

The City has a multi-year series of projects to replace wastewater collection lines in the Eastgate and Northgate areas. In addition, a project to install a major wastewater interceptor in the northeast portion of the city to support additional development North of University Drive is planned. The City is moving toward a 1.5 million gallon per day expansion (MGD) of the Lick Creek Wastewater Treatment Plant. Engineering and design began in 2000. It is anticipated that the plant will be complete by late 2002.

The major capital initiatives for the water supply include additional wells and a phased parallel water transmission line. The City has hired a firm to design a parallel 30" water transmission line from the well field to the Dowling Road storage area. The new line will add capacity and increase the reliability of the water transmission system.

Electric projects include system distribution additions and underground conversion projects in conjunction with major thoroughfare construction and reconstruction. The City's electric utility continues a project to enhance street lighting on thoroughfares within the City and to enhance the appearance of the community by placing more lines underground or moving the lines to less visible locations.

During 1999, the City sent out requests for proposals for purchased power. In September 1999, the City amended and extended its contract with Texas Utilities Electric Company ("TU") for the purchase of wholesale electric power effective January 1, 2000. The contract extension is for five years with the ability to renegotiate or request proposals again in two and a half years if market conditions warrant reviewing the power supply contract. The amended contract will provide significant savings to the City's electrical customers.

College Station is very pleased to note the response of citizens to recycling and waste reduction efforts initiated by the City. 3,077 tons of waste was recycled in fiscal year 2000, a decrease of 3.2% from fiscal year 1999. More oil and oil filters were placed in the City's recycling center with a 60% increase in oil recycled. Citizens recycled 1,871 Christmas trees, 149 trees less than in 1999. Statistics indicate College Station residents helped to divert 23 percent of their waste from the landfill through recycling. College Station continues to increase the number of citizens and

businesses in College Station, and as a result the total amount of waste collected in 2000, 44,045 tons, was 15% more than was collected in fiscal year 1999.

<u>For The Future</u> The City continues to experience and to project increasing revenues for fiscal year 2001 and beyond, with projected growth in sales tax revenue, franchise fees, utility revenues, and continued growth in taxable property values. Based on overall economic trends, the city's forecast of revenue growth from year to year has been reduced somewhat. Departments are encouraged to continue to find ways to improve productivity as one means to meet the high service levels currently offered the citizens.

The City Council set aside \$2.3 million from the General Fund unreserved fund balance from fiscal 1998. Thus far the Council has authorized funds for the following purposes: \$500,000 for the City's portion of the next phase of Texas Avenue widening, \$400,000 for the City's portion of University Drive widening, and \$1.0 million for debt avoidance. The Council authorized the use of utility cash reserves for the acquisition of land for additional business park space and the construction of additional office space to be located near the OTIS offices on Krenek Tap Road. These funds along with the planned use of more than \$5 million of utility revenues annually will help reduce the need for future debt.

The City is remodeling and updating the existing City Hall on Texas Avenue across from the Texas A&M campus. The remodel will allow existing staff to better utilize the facilities and to provide additional space for the employees remaining at City Hall following the move of the Office of Technology and Information Systems (OTIS) taking more than 50 employees out of City hall. The remodel project is anticipated to be complete in March of 2001.

The Cities of College Station and Bryan jointly formed the Brazos Valley Solid Waste Management Agency ("BVSWMA") in 1990 in order to achieve economies of scale in the joint operation, management and planning of a regional landfill facility. BVSWMA is attempting to locate and acquire a new landfill site anticipated to meet the waste needs of the area for up to 50 years. The Agency intends to acquire and permit the site prior to using up the available space at its current Rock Prairie Road Landfill (RPRL) site. The RPRL is projected to have a capacity sufficient to last until 2006. Staff is working on plans to expand the existing site onto neighboring property which is already owned and is currently used for excavation to provide cover for existing fill. The plan to extend the life of the existing site is to ensure capacity until a new site is permitted.

The Bike Loop, a multi-agency project between the City of College Station and the Texas Department of Transportation, is in the engineering design stages and will probably begin construction sometime in 2001. This project is a part of the City's Bikeway Master Plan which is intended to bring a more bike-friendly environment to the community.

Activities are well underway in Northgate with the facade improvement program, where businesses have received financial assistance to bring their businesses up to standards set by the Northgate Revitalization Committee. This project also includes the completed pedestrian promenade and parking lot in the Patricia Street area. The City broke ground and began construction on a multistory parking garage to support business in the Northgate area. The parking garage is scheduled for completion during the summer of 2001 and to be in operation by the opening of the school year for Texas A & M University. The revitalization of the Southside and Northgate areas are priorities for College Station.

Economic development in College Station takes several forms. Tourism is expected to continue to play an important role in College Station's economy. Several new hotels opened during 2000 providing for additional hotel rooms and increased hotel/motel tax revenues. The city is in early planning stages along with a local business to develop a hotel and conference center to provide

additional meeting and convention space within the community. It is hoped that the new convention center will be open by the end of 2003.

FINANCIAL INFORMATION

The City is responsible for establishing and maintaining a system of internal controls. The controls are designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The system of internal controls is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived; and
- (2) the valuation of costs and benefits requires estimates and judgments by management.

<u>Single Audit.</u> The City receives federal financial assistance and is responsible for ensuring that an adequate system of internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This system of internal control is subject to periodic evaluation by management.

Tests are made to determine the adequacy of the system of internal control, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's single audit for the fiscal year ended September 30, 2000, provided no significant violations of applicable laws or regulations relating to federal financial assistance programs of the City.

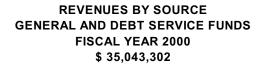
<u>Budgetary Controls.</u> The City maintains a system of budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget appropriations ordinance approved by the City Council. Activities of the General Fund, Debt Service Fund, Special Revenue Funds, Capital Projects Funds, Utility Enterprise Funds, and the Internal Service Funds are included in the budget appropriations ordinance.

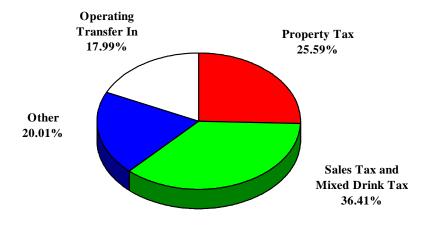
The level of budgetary control, that is the level at which expenditures cannot legally exceed appropriations, is established at department level within the General Fund and at the fund level for all other funds. The City's Office of Management and Budget monitors expenditure activity on a monthly basis against budgeted amounts and reports significant variances to the City Manager. The City continues to meet its responsibility for sound financial management.

General Fund and Debt Service Fund Revenues and Other Financing Sources. The following schedule presents a summary of General Fund and Debt Service Fund revenues and other various financing sources for the fiscal year ended September 30, 2000. Comparisons to the previous fiscal year have been included.

Revenue Source	Fiscal Year Ended 9/30/00	Percent of Total	Fiscal Year Ended <u>9/30/99</u>	Increase (Decrease)
General Fund Property Tax	\$ 3,420,720	9.76%	\$ 3,139,361	\$ 281,359
Sales and Mixed Drink Tax	12,759,591	36.41	11,662,546	1,097,045
Franchise Fees	1,577,815	4.50	1,523,736	54,079
Licenses and Permits	680,776	1.94	643,968	36,808
Fines, Forfeits and Penalties	1,393,505	3.98	1,208,499	185,006
Charges for Services	1,681,877	4.80	1,463,432	218,445
Operating Transfers In	6,303,785	17.99	5,664,744	639,041
Miscellaneous Revenues	1,622,967	4.63	1,414,194	208,773
Other Financing Sources	55,403	0.16	22,082	33,321
Debt Service Property Tax	5,546,863	15.83	5,133,118	413,745
Total Revenues and Other Financing Sources	\$ 35,043,302	100.00%	\$ 31,875,680	\$3,167,622

All revenues were up in fiscal year 2000 over fiscal year 1999. The most significant variance in revenue sources from 1999 to 2000 was the change in Sales and Mixed Drink Tax. The increase was 9.4% continuing the trend of growth in local retail activity. General Fund and Debt Service Property Tax together had the next largest year to year change of 8.4 percent. Operating Transfers In increased approximately 11.3 percent. This increase tracks closely the increase in revenues of the various utility funds that make up the bulk of the revenue source. Franchise Fees increased by 3.5 percent as a result of growth in the number of customers for the local telephone, cable, and natural gas companies. Charges for Services increased on a year to year basis by 14.9 percent due to continued efforts to allow users of specific services to pay for those services and to increased revenues from emergency medical transports. Fines and Penalties were up by 15.3 percent primarily due to increased enforcement and increased fines.





Property taxes received during fiscal year 2000 were based on a tax levy of 42.93 cents per \$100 of assessed valuation. Under Texas statutes, assessed valuation represents 100 percent of market value. The total assessed valuation of taxable properties was \$2,075,029,324 which represents a 8.47 percent increase from fiscal year 1999. The increase was caused by the completion of several major retail stores along with strong building activity in the single family and multifamily residential sector. Distribution of property tax rates for the last five years is as follows:

<u>Purpose</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
General Fund Debt Service Fund	\$ 0.1631 0.2662	\$ 0.1618 0.2675	\$ 0.1516 0.2777	\$ 0.1602 0.2825	\$ 0.1625 0.2825
Total Ad Valorem Tax Rate	\$ 0.4293	\$ 0.4293	\$ 0.4293	\$ 0.4427	\$ 0.4450

General Fund and Debt Service Fund Expenditures and Other Financing Uses. The following schedule presents a summary of General Fund and Debt Service Fund expenditures for the fiscal year ended September 30, 2000. Comparisons to the previous fiscal year are included.

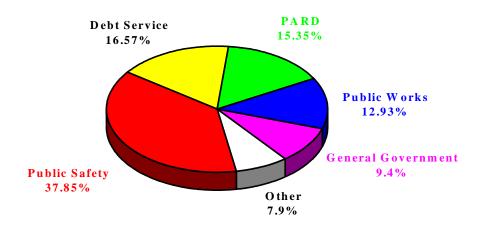
<u>Function</u>	Fiscal Year Ended 9/30/00	Percent of Total	Fiscal Year Ended 9/30/99	Increase (Decrease)		
Current:						
General Government	\$ 7,812,664	23.20 %	\$ 7,045,038	\$ 767,626		
Police	7,567,620	22.47	6,903,838	663,782		
Fire	5,179,104	15.38	4,841,832	337,272		
Public Works	4,353,073	12.93	3,923,009	430,064		
Parks and Recreation	5,168,231	15.35	4,592,990	575,241		
Library Services	600,778	1.78	571,742	29,036		
Less: Reimbursed						
Administrative Costs	(4,645,701)	(13.80)	(4,034,541)	(611,160)		
Other	545,248	1.62	344,589	199,581		
Debt Service:						
Principal	3,460,000	10.27	2,845,000	615,000		
Interest and Fiscal						
Charges	2,122,927	6.30	2,142,172	(19,245)		
Debt Issuance Costs	0	0.00	7,459	(7,459)		
Other	0	0.00	2,500	(2,500)		
Capital Outlay	397,312	1.18	659,861	(262,549)		
Operating Transfers Out	1,114,298	3.32	757,030	358,346		
Total Expenditures and						
Other Financing Uses	\$ 33,675,554	100.00 %	\$ 30,602,519	\$ 3,073,035		

Year to year expenditure changes for the General and Debt Services Funds can be attributed to a number of general factors and a few specific decisions. The general factors include normal salary and benefit changes and increases related to policies that set aside funds for future replacements. These changes affect all departments. The council authorized some general increases in salaries during the fiscal year and the budget was amended to reflect those changes.

New positions in Police, Fire, Public Works, Development Services and Parks contributed to the year to year changes in expenditures. Additional authorization for street and drainage maintenance also contributed to the total increase. Debt Service increases result from issuing additional debt based on voter approved bonds and other debt issued for capital items.

The net change in Reimbursed Administrative Costs was associated with services provided to other operations of the City and relates to normal increases in costs. General and Administrative costs are reviewed annually and costs are distributed to each of the operating funds based on that review. The function listed as Other is related to the non-departmental expenditures of the City and is used for funding of non-City activities and certain one-time projects not related to a particular department.

EXPENDITURES BY FUNCTION GENERAL AND DEBT SERVICE FUNDS FISCAL YEAR 2000 \$ 33,675,554



<u>General Fund Balance.</u> The unreserved and undesignated fund balance of the General Fund increased by \$1,559,294 in 2000, a 27.7 percent increase from fiscal year 1999. The City Council policy on reserve levels requires that the undesignated fund balance be at least equal to 15 percent of expenditures. The undesignated fund balance of \$7,194,109 is approximately 21.4 percent of fiscal year 2000 expenditures and exceeds the minimum requirement.

<u>Utility Enterprise Funds.</u> The City of College Station operates electric, water, sewer, and solid waste services for the benefit of its citizens. The City purchases 100 percent of its electric power requirement from Texas Utilities. The City is served through two 138 kVA transmission lines tied to a ring bus at the City switching station, four substations, and 290 miles of distribution lines. The electric utility ended the fiscal year with working capital of \$21,442,320 a decrease of approximately 18.8 percent over fiscal 1999. Much of the decrease was due in large part to the City's decision to use current resources to provide for capital requirements for the electric system and certain other capital acquisitions. This strategy will help to reduce debt service and allow the utility more flexibility as it faces the challenges of deregulation within the electric utility industry. The City's policy with regard to its enterprise funds is to maintain at least 15 percent of annual expenses in working capital. At September 30, 2000, Electric Fund working capital equalled approximately 68.6 percent of total expenses.

Since 1981, the City has had the capability to produce and deliver 100 percent of its water needs through its own water well and transmission system. The water production and transmission system includes five wells with a combined capacity of 19.5 million gallons per day, and a delivery system of 14 miles of 30-inch diameter pipeline with two pumping stations. Working capital in the Water Fund at the end of fiscal year 2000 was \$9,610,413, up 19.8 percent over fiscal year 1999. Water Fund working capital was 161.6 percent of total operating and non-operating expense and exceeds the minimum requirement for the fund under the council adopted policy. In fiscal year 1999, the City began using current resources to do some capital projects rather than issuing debt. This strategy should help the City maintain its current rates without rate increases into the foreseeable future.

The Carter Creek Treatment Plant has a rated treatment capacity of 9.5 million gallons per day (mgd). The Lick Creek Treatment Plant, the newer of the two plants, came on-line during 1988 and has a 500,000 gallons per day treatment capacity. The two plants have a combined treatment capacity of 10.0 mgd as compared to average current daily demand of 6 mgd. The Sewer Fund ended the fiscal year with a working capital balance of \$3,013,210, which was 10.7 percent above fiscal year 1999. Wastewater Fund working capital was 51.3 percent of total operating and non-operating expense and well above the minimum requirement for the fund.

Solid waste collection services are provided to the citizens through a combination of residential curbside pick-up and commercial container services. For fiscal year 2000, the Solid Waste Collection Fund ended the fiscal year with a working capital balance of \$2,337,702, a decrease of 0.4 percent from fiscal year 2000. This decrease can be explained by the reduction in sanitation rates that was implemented in fiscal year 1999.

Summary financial information of the combined utility enterprise operations for the fiscal year ended September 30, 1999, with comparison to the previous fiscal year, is as follows:

	Fiscal Year Ended 9/30/00			Fiscal Year nded 9/30/99
Operating Revenues:				
Charges for Services: Electric	\$	2E 20E 740	φ	22 564 224
Water	Ф	35,295,718 8,703,923	\$	32,561,234 7,564,496
Sewer		6,992,172		6,712,037
Sanitation		3,764,215		3,580,359
Other		1,986,696		2,306,220
		1,000,000		_,,,,,
Operating Expenses:		00 000 445		40.004.754
Wholesale Purchased Power		23,602,115		18,304,751
Salaries and Benefits		5,747,451		4,789,577
Supplies, Maintenance and Services		7,710,905		6,529,741
Reimbursed Administrative		3,569,149		3,753,949
Depreciation		3,669,798		3,573,037
Other		274,414		125,887
Nonoperating Revenues (Expenses):				
Investment Income		2,580,558		1,675,615
Interest Expense		(2,161,994)		(2,123,798)
Other, Net		871,496		1,288,242
Gu101, 140t		07 1, 100		1,200,2 12
Operating Transfers Out		(9,923,785)		(5,400,175)
Net Income	\$	3,535,167	\$	11,087,288

In general enterprise fund revenues increased in fiscal year 2000 from the previous fiscal year. There were no rate increases. The revenue increase was due to additional customers and to increased usage because of the hot, dry summer. Electric revenues were up due to the hot, dry summer and increased fuel charges passed on to the customers.

On the expenditure side, purchased power costs were up by approximately \$5.3 million over the previous fiscal year. This increase can be attributed to the hot and dry weather conditions during the summer months and higher purchased power costs. Operating transfers for the enterprise funds were up by \$4.5 million. The Council chose to purchase land using utility funds for a business park and based on policy for such transfers.

Communications Services Fund. The Communications Services Fund was established to provide a means of charging the various departments for the support received to provide radio, telephone, and pager services through the various means available. Charges are based on the number and types of services a department requires. The fund ended the year with working capital of \$2,137, which is sufficient to meet short-term cash requirements. This decrease was planned, since internal service funds do not typically require large working capital balances.

Employee Benefits Fund. The City of College Station has a partially self-insured employee benefits plan providing medical and dental insurance to employees and their families. The City annually purchases both specific and aggregate stop-loss insurance to protect the financial integrity of the plan. The plan is funded through monthly premiums of \$209 paid by operating departments for each employee and up to \$200 per month paid by employees electing dependent coverage. During fiscal year 2000, the plan had a net loss of \$294,830, as compared to net loss of \$1,607 in fiscal year 1999. Changes were made to the plan to attempt to reduce costs in the future and maintain the fiscal integrity of the fund.

Equipment Replacement Fund. The Fleet Replacement Fund was established October 1, 1991. In fiscal year 1994, the name of the fund was changed to the Equipment Replacement Fund. The revenues of the fund are derived from charges to the departments for the various pieces of equipment used, the telephone system, and the 800 mHZ radio system. The fund is used to purchase and replace types of equipment where charges have been identified for the various departments. Net income of the fund was \$1,073,443 for 2000 versus \$1,278,535 for 1999.

<u>Fleet Maintenance Fund.</u> The Fleet Maintenance Fund was established October 1, 1996. The fund is designed to account for the expenses related to maintenance of the various pieces of mobile equipment owned by the City. The revenues of the fund are derived from charges to the departments based on the costs for maintaining various types of equipment due to usage. Expenses are derived primarily from personnel costs and the cost of purchasing supplies for repairs or maintenance to the various pieces of equipment. The fund showed net income of \$29,485 for 2000 versus a net loss of \$14,608 for 1999.

<u>Print Mail Fund.</u> The Print Mail Fund was established October 1, 1998. The revenues of the fund are derived from charges to the departments for the various printing services and a prorated portion of mail handling and delivery services. The fund showed a net loss of \$20,847 in fiscal year 2000 as compared to net income of \$68,027 in the previous fiscal year.

<u>Property and Casualty Fund.</u> The Property and Casualty Fund is funded through property/casualty insurance premiums for a partially self-insured program of the City. Premiums are adjusted annually to meet the expenses of the fund and are based on an actuarial review of the various City departments. The fund had a net increase in retained earnings of \$200,011 in 2000 as compared to a net increase of \$284,968 in 1999.

<u>Unemployment Fund.</u> The City's Unemployment Fund is a fully self-insured fund used to account for expenses related to claims from persons who become unemployed. No contributions have been made to this fund for the last three fiscal years. The fund showed a net loss of \$1,140 for 2000 versus a net loss of \$4,778 in 1999. The retained earnings of this fund are intentionally being allowed to reduce to a level that more nearly reflects the actuarial needs of the fund.

<u>Utility Billing Fund.</u> Utility Billing is responsible for meter reading, billing, and collections for more than 25,000 electric accounts and also bills for water, sewer, sanitation, and drainage utility fees. In the 1989 fiscal year budget, the Utility Billing Fund was authorized as an Internal Service Fund and is financed with user charges from the various utilities operating funds. In fiscal year 2000, the fund experienced a net decrease in retained earnings of \$33,660 following an increase in retained earnings of \$259,266 in fiscal year 1999.

<u>Workers' Compensation Fund.</u> The City of College Station has a partially self-insured workers' compensation fund that is used to account for the costs of employee claims for injuries/illnesses resulting at or from the workplace. The revenues of the fund are derived from premium charges to the various departments based on actuarial analysis of risks. The fund had a net decrease of \$174,737 in retained earnings for 2000 as compared to a net decrease of \$72,208 in 1999.

<u>Debt Administration.</u> As of September 30, 2000, the City had a total of \$50,158,000 in General Obligation Bonds, Certificates of Obligation, Contract Obligations and other debt relating to Governmental Fund and special revenue fund types. That debt equals approximately \$737 per capita. It is serviced by revenues from the local property tax, hotel/motel tax and a tax increment within one district in the City. Under current state statutes, the City's ability to increase the levy for property taxation is subject to a maximum rate of \$2.50 per \$100 valuation versus the current total ad valorem rate of \$0.4293. The Utility Funds have an additional \$42,870,000 in revenue bonds serviced through utility charges while the Parking Garage Fund has \$6,497,000 in Certificates of Obligation serviced through parking garage revenues.

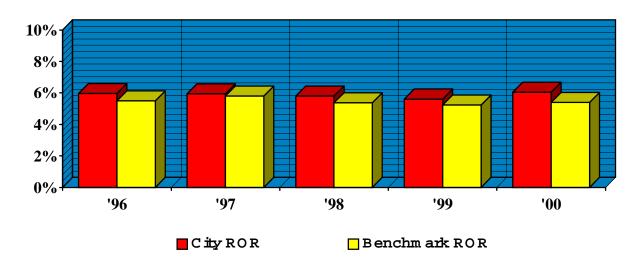
<u>Cash Management.</u> All investment activity of the City is handled in accordance with Resolution 1-27-00-14.07 adopted in January 2000, approving and authorizing the implementation of the City of College Station Investment Policy. The investment policy is established as required by state law and conforms with state investment statutes. It ensures the safety of all funds entrusted to the City, ensures the availability of those funds for the payment of all necessary obligations of the City, and provides for the investment of funds in securities that earn returns for the City. The policy includes the three guiding principles for investment of funds by the City: safety, liquidity and yield. Safety, that is the certainty that the City will get its investment back, is the most important of those principles.

The City separates the investment activities from traditional banking services. Regular banking services are handled under a three-year depository agreement effective October 1, 1997, with First American Bank. A new contract is now in place for the next three fiscal years. The City pays fees based on the activity level for the various services provided by its depository bank. The City currently invests funds in a range of investments allowable under state law. The City establishes accounts with major brokerages for the purchase and sale of U.S. Government and Agency obligations. All purchases and sales of securities are on a delivery-versus-payment basis through a safekeeping account at the City's third-party bank. As of September 30, 2000, the City's investment portfolio consisted of the following:

Bank Demand Accounts	\$ 196,159
Flex Repurchase Agreement	20,259,733
State Investment Pool	20,828,647
U.S. Treasury Securities	8,943,064
U.S. Government Agencies and	
Instrumentalities Securities	 52,455,796
Total	\$ 102,683,399

The City earned \$5,591,017 on an average investment balance of approximately \$92 million, a rate of return of 6.08 percent, for the year ended September 30, 2000. Compared to prior years' earnings of \$4,742,761 and a market benchmark 5.35 percent, the City's investment yield was:

RATES OF RETURN



Investment results on the portfolio are compared to US Treasury note with a maturity that most closely matches the portfolios dollar-weighted average maturity. Every Thursday a T-Bill matures and proceeds are reinvested alternately in three month and six month T-Bills. This rolling index provides a benchmark for evaluating risk-free cash management portfolios with short-term liquidity needs for payroll and accounts payable.

<u>Risk Management.</u> The City's insurance programs are administered by the Risk Management Division of the Fiscal Services Department. The City's workers' compensation claims are handled by Texas Municipal League Intergovernmental Risk Pool. Property and liability claims are paid from a self-insurance reserve fund carried to provide for claims of \$25,000 or less with third party carriers providing for claims in excess of that amount. Safety programs are coordinated on an ongoing basis by the Risk Manager.

OTHER INFORMATION

<u>Independent Audit.</u> State statutes require an annual audit by independent certified public accountants. The accounting firm of Ingram, Wallis & Company, P. C. has been retained by the City Council for this function. In addition to meeting the requirements set forth in state statutes, the audit

also was designed to meet the requirements of the Federal Single Audit Act, as amended, of 1996 and related OMB Circular A-133. The independent auditors' report on the general purpose financial statements and combining, individual fund and account group statements and schedules is included in the financial section of this report. The auditors' reports related specifically to the single audit are issued separately.

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of College Station for its Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended September 30, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of College Station has received a Certificate of Achievement sixteen of the last seventeen years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

Acknowledgments. The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Fiscal Services Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. We would also like to thank the Mayor and City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner. Finally, we would like to thank our auditors, Ingram, Wallis & Company, P. C., whose professional expertise and advice have resulted in continuing improvements in the quality of the City's financial reporting.

Respectfully submitted,

Thomas E. Brymer City Manager

Charles Cryan
Director of Fiscal Services

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of College Station, Texas

For its Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 1999

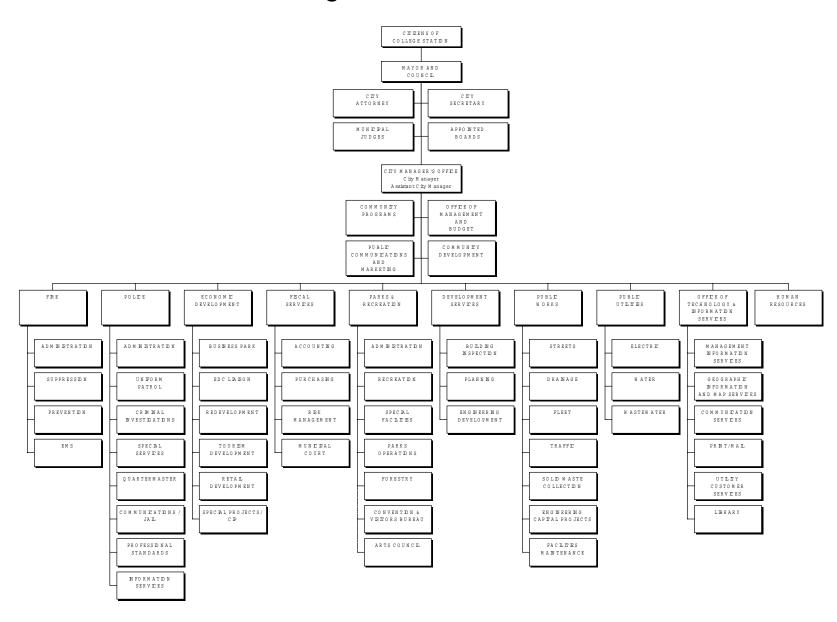
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



anne Spray Kinney President

Executive Director

City of College Station Organizational Chart



PRINCIPAL CITY OFFICIALS September 30, 2000

Elected Officials:

Mayor Council Member, Place 1. Council Member, Place 2. Council Member, Place 3. Council Member, Place 4. Council Member, Place 5. Council Member, Place 6.	James MasseyRon SylviaWinnie GarnerLarry MariottDennis Maloney
City Administration:	
City Manager Director of Public Utilities Director of the Office of Technology and Information Services. Director of Fiscal Services Director of Economic and Community Development Services Director of Development Services. Fire Chief Director of Parks and Recreation Director of Human Resources. Police Chief Director of Public Works. City Attorney. City Secretary. Director of Integrated Data Services. Management and Budget Manager Public Relations and Marketing Manager	John C. Woody Linda S. Piwonka Charles Cryan Kim M. Foutz James M. Callaway David K. Giordano Stephen C. Beachy Julie A. O'Connell Edgar R. Feldman Mark L. Smith Marshall H. Cargill, Jr. Connie L. Hooks Olivia Burnside

FINANCIAL SECTION

INGRAM, WALLIS & COMPANY

A PROFESSIONAL CORPORATION
Certified Public Accountants
2100 Villa Maria, Suite 100
BRYAN, TEXAS 77802

James D. Ingram, III Thomas A. Wallis James D. Ingram, IV Richard L. Webb

Judith W. Childs Mary G. Buck Kenneth W. Chumchal Jennifer A. Stillman Melanie R. Bingham Melissa R. Meier Donald B. Browning TELEPHONE (979) 776-2600

TELECOPIER (979) 774-7759

E:MAIL iwc@ingram-wallis.com

INDEPENDENT AUDITORS' REPORT

Mayor Lynn McIlhaney, Members of the City Council and City Manager of the City of College Station, Texas

We have audited the accompanying general purpose financial statements of the City of College Station, Texas (the "City"), as of and for the year ended September 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City, as of September 30, 2000, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated January 5, 2001 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the result of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the City, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The statistical section, listed in the table of contents, was not audited by us and, accordingly, we express no opinion thereon. Ingram, Wallis of company

Bryan, Texas January 5, 2001

COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS SEPTEMBER 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

	Governmental Fund Types							
				Special		Debt		Capital
		General		Revenue		Service		Projects
Assets and Other Debits								
Assets:								
Equity in Cash and Cash Equivalents	\$	3,086,259	\$	3,457,083	\$	1,637,956	\$	8,911,903
Equity in Investments		4,831,286		5,411,781		2,564,086		13,950,854
Receivables:								
Accrued Interest		108,546		119,478		59,187		321,938
Grants		85,885		40,972		0		11,571
Letter of Credit		25,000		0		0		0
Accounts		240,172		12,731		0		106,641
Escrow		0		0		0		0
Special Assessments		21,796		0		0		0
Taxes		1,289,081		344,531		135,336		0
Notes and Loans		0		59,642		0		0
Other		10,824		0		0		0
Less Allowance for Uncollectible Accounts		(16,512)		(1,706)		0		(6,898)
Due from Other Funds		0		0		0		0
Interfund Receivable		0		0		0		0
Inventories		80,129		0		0		0
Prepaid Costs		0		0		0		0
Restricted Assets:								
Equity in Cash and Cash Equivalents		178,011		0		0		0
Equity in Investments		278,661		0		0		0
Receivables:								
Accrued Interest		1,658		0		0		0
Accounts		0		0		0		0
Special Assessments		0		0		0		0
Less Allowance for Uncollectible Accounts		0		0		0		0
Note Receivable from Joint Venture		0		0		0		0
Equity in Joint Venture		0		0		0		0
Deferred Charges, Net		0		0		0		0
Property & Equipment, Net		0		0		0		0
Other Debits:								
Amount Available for Retirement								
of Bonded Indebtedness		0		0		0		0
Amount to be Provided for:								
Accrued Vacation Leave		0		0		0		0
Retirement of Bonded Indebtedness		0		0		0		0
Total Assets	\$	10,220,796	\$	9,444,512	\$	4,396,565	\$	23,296,009

Droprioton, Fund Types				Fiduciary fund Types	Account Groups					Totals (Memorandum Only)				
Proprietary Fund Types					una Types			it Olou	General	_	(IVICITIOIAI	luumi	Jilly)	
	Enterprise		Internal Service		Trust		General Fixed Assets		Long-Term Debt		2000		1999	
\$	14,216,977 22,724,141	\$ 1,993,941 3,221,492		\$ 1,993,941 \$ 187,948 3,221,492 294,217		\$ 0		\$ 0 0		\$ 33,492,067 52,997,857		\$	11,352,651 60,952,471	
	22,724,141		3,221,432		294,217		U		O		32,997,037		00,332,471	
	558,728		75,332		6,791		0		0		1,250,000		865,766	
	0		0		0		0		0		138,428		278,928	
	0		0		0		0		0		25,000		50,425	
	8,221,525		190,522		12,862		0		0		8,784,453		9,174,382	
	192,790		0		. 0		0		0		192,790		177,748	
	0		0		0		0		0		21,796		23,092	
	0		0		0		0		0		1,768,948	1,379,083		
	0		0		0		0		0		59,642	66,507		
	1,139,549		0		0		0		0		1,150,373		1,164,890	
	(1,460,416)		(8,826)		(543)		0		0		(1,494,901)		(1,455,702)	
	0		63,972		0		0		0		63,972		780,659	
	0		0		0		0		0		0		245,959	
	1,745,847		208,166		2,127		0		0		2,036,269		1,669,391	
	0		39,587		0		0		0		39,587		56,505	
	6,133,607		0		0		0		0		6,311,618		1,377,645	
	9,603,196		0		0		0		0		9,881,857		7,402,763	
	177,547		0		0		0		0		179,205		74,691	
	7,686		0		0		0		0		7,686		18,974	
	5,797		0		0		0		0		5,797		5,797	
	0		0		0		0		0		0		(19,763)	
	0		0		0		0		0		0		135,452	
	5,033,932		0		0		0		0		5,033,932		4,117,722	
	693,595		0		0		0		0		693,595		606,927	
	114,283,679		9,784,975		0	10	7,738,262		0		231,806,916		207,470,239	
	0		0		0		0		4,227,959		4,227,959		3,478,862	
	0		0		0		0		1,139,300		1,139,300		964,458	
	0		0		0		0		45,930,041		45,930,041		36,026,139	
\$	183,278,180	\$	15,569,161	\$	503,402	\$ 10	7,738,262	\$	51,297,300	\$	405,744,187	\$	348,442,661	

(Continued)

COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS SEPTEMBER 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

(Continued)

	(Continued)	(Continued) Governmental Fund Types							
		Special	Debt	Capital					
	General	Revenue	Service	Projects					
Liabilities, Equity and Other Credits Liabilities:									
	000 000	04.000	2	440.040					
Accounts Payable	639,920	94,008	0	442,643					
Due to Other Funds	0	0	0	0					
Accrued Interest Payable	0	0	0	0					
Retainage Payable	0	0	0	89,342					
Interfund Payable	0	0	0	0					
Refundable Deposits	7,988	22,073	0	0					
Claims Payable	0	0	0	0					
Accrued Liabilities	473,285	901	33,270	244					
Customer Construction Advances	40,721	0	0	69,496					
Other Deferred Revenues	614,284	404,159	135,336	0					
Certificates of Obligation	0	0	0	0					
Liabilities Payable from Restricted Assets:									
Accounts Payable	3,895	0	0	0					
Accrued Interest Payable	0	0	0	0					
Retainage Payable	0	0	0	0					
Misc Accrued Liabilities	12,520	0	0	0					
Refundable Deposits	0	0	0	0					
Revenue Bonds	0	0	0	0					
Long-Term Debt									
Revenue Bonds	0	0	0	0					
Unamortized Premium on Bonds	0	0	0	0					
General Obligation Bonds	0	0	0	0					
Certificates of Obligation	0	0	0	0					
Contractual Obligations	0	0	0	0					
Accrued Vacation	0	0	0	0					
Total Liabilities	1,792,613	521,141	168,606	601,725					
Equity and Other Credits:									
Contributed Capital	0	0	0	0					
Investment in General Fixed Asset	0	0	0	0					
Retained Earnings (Deficit):									
Reserved	0	0	0	0					
Unreserved	0	0	0	0					
Fund Balances:	-	•	•	-					
Reserved	543,396	1,267,988	4,227,959	22,694,284					
Unreserved:	3 10,000	1,201,000	1,221,000	22,001,204					
Designated for Subsequent									
Years' Expenditures	690,678	6,104,307	0	0					
Undesignated	7,194,109	1,551,076	0	0					
Total Equity and Other Credits	8,428,183	8,923,371	4,227,959	22,694,284					
• •	\$ 10,220,796	\$ 9,444,512	\$ 4,396,565	\$ 23,296,009					
Total Liabilities, Equity and Other Credits	φ 10,220,790	ψ 5,444,512	ψ 4,390,303	ψ 23,290,009					

5		Fiduciary		. 0	Totals (Memorandum Only)			
Proprietary	Fund Types	Fund Types		nt Groups				
Enterprise	Enterprise Internal Service		General Fixed Assets	General Long-Term Debt	2000	1999		
4,896,941 193,162		1,982	0	0	6,268,656	4,770,737		
0	63,972	0	0	0	63,972	780,659		
26,509	0	0	0	0	26,509	5,704		
36,067	0	0	0	0	125,409	226,641		
0	0	0	0	0	0	245,959		
0	0	0	0	0	30,061	21,807		
0	701,053	0	0	0	701,053	678,426		
453,412	31,725	0	0	0	992,837	1,949,216		
91,802	0	0	0	0	202,019	0		
1,172	0	0	0	0	1,154,951	157,523		
232,000	0	0	0	0	232,000	943,692		
1,103,821	0	0	0	0	1,107,716 674			
564,781	0	0	0	0	564,781	333,232		
53,393	0	0	0	0	53,393	200,807		
13,174	0	0	0	0	25,694	19,658		
1,811,142	0	0	0	0	1,811,142	1,633,516		
3,185,000	0	0	0	0	3,185,000	3,595,000		
39,685,000	0	0	0	0	39,685,000	32,370,000		
(152,864)	0	0	0	0	(152,864)	(174,059)		
0	0	0	0	38,700,000	38,700,000	32,750,000		
6,265,000	0	0	0	11,458,000	17,723,000	6,350,000		
0	0	0	0	0	0	405,000		
208,641	90,628	0	0	1,139,300	1,438,569	1,242,371		
58,474,991	1,080,540	1,982	0	51,297,300	113,938,898	89,180,333		
27,107,864	3,295,652	0	0	0	30,403,516	27,692,279		
0	0	0	107,738,262	0	107,738,262	93,270,883		
13,279,093	0	0	0	0	13,279,093	6,522,812		
84,416,232	11,192,969	0	0	0	95,609,201	98,076,178		
0	0	501,420	0	0	29,235,047	8,636,004		
0	0	0	0	0	6,794,985	18,134,065		
0	0	0	0	0	8,745,185	6,930,107		
124,803,189	14,488,621	501,420	107,738,262	0	291,805,289	259,262,328		
\$ 183,278,180	\$ 15,569,161	\$ 503,402	\$ 107,738,262	\$ 51,297,300	\$ 405,744,187	\$ 348,442,661		

The notes to the general purpose financial statements are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended September 30, 2000 (With comparative totals for the fiscal year ended September 30, 1999)

Totals (Memorandum Only) Special Debt Capital General Revenue Service **Projects** 2000 1999 Revenues: 2.124.194 5.546.863 \$ 0 \$ 23,465,240 Taxes \$ 17,758,126 \$ 25,429,183 Licenses and Permits 680,776 0 0 0 680,776 643,968 0 Intergovernmental 364,961 1,224,014 18.180 1,607,155 2,153,853 Charges for Services 0 1,681,877 45,880 1,488,608 19,362 1,747,119 Fines, Forfeits and Penalties 0 1,393,505 61 1,393,566 1,208,499 Special Assessments 0 0 910.119 875,353 1,296 911,415 Investment Income 442.587 405,161 492,442 1,278,339 2,618,529 1,508,553 Rents and Royalties 57,496 110,431 0 0 167,927 166,723 Loan Repayments 0 6,879 0 0 6,879 122,198 Contributions 70,760 0 250 74,989 145,999 227,071 Other 546,935 230,851 288,013 0 28,071 340,669 5.952.024 Total Revenues 22,732,090 4,290,530 2.280.839 35,255,483 32,200,735 Expenditures: Current: General Government 1,775,494 0 0 0 1,775,494 1,735,592 Fiscal Services 0 0 0 1,783,602 1,967,135 1,967,135 Police 0 0 7,567,620 0 7,567,620 6,903,838 0 0 0 4,841,832 Fire 5,179,104 5,179,104 Economic and Community Development 773,703 0 0 0 773,703 594.417 Development Services 21,895 0 0 1,558,036 1,445,172 1,536,141 Parks and Recreation 5,168,231 15,589 0 0 5,183,820 4,592,990 0 0 Public Works 4,353,073 0 4,353,073 3,923,009 Office of Technology and 0 0 0 Information Services 1,760,191 1,760,191 1.498.635 Library Services 600,778 0 0 0 600,778 571,742 Housing Assistance 0 14,384 0 0 14,384 34,277 Optional Relocation 0 27,688 0 0 27,688 106,122 Clearance and Demolition 0 178,935 0 0 178,935 10,952 **Acquisitions** 0 0 0 0 2,268 0 0 0 0 2.144 4.846 Interim Assistance 2,144 Homebuyer's Assistance 0 129,638 0 0 129,638 37,377 Commercial Rehabilitation 0 0 0 24,345 24,345 189,018 Community Housing Development 0 0 Organization 0 68,903 68.903 45,000 New Construction 0 7,627 0 0 7,627 400,216 Rental Rehabilitation 0 0 0 0 0 O External Public Facilities 0 0 0 27,201 27,201 280,534

(Continued)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended September 30, 2000 (With comparative totals for the fiscal year ended September 30, 1999)

(Continued)

Caims						To	tals
Claims General Revenue Service Projects 2000 1999 Claims \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 270,000 Reimbursed Administrative (4,645,701) 1,214,101 0 553,468 (2,878,132) (2,769,942) Cortifibutions 519,712 1,309,413 0 0 1,829,125 1,528,615 Other 25,536 52,381 0 119,641 267,558 94,526 Capital Outlay 397,312 173,354 0 112,07,919 11,778,595 5,452,034 Debt Service: Principal Retirement 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 2,569 2,1114,911 0 2,117,480 2,147,653 Issuance Costs 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 8,016 7,070 107,057 80,947 Fiscal Charges 0 0						(Memoran	ndum Only)
Caims \$ 0 \$ 0 \$ 0 \$ 0 \$ 270,000 Reinbursed Administrative (4,645,701) 1,214,101 0 553,468 (2,878,132) (2,789,942) Contributions 519,712 1,309,413 0 1,829,125 1,528,615 Cher 25,536 52,381 0 189,641 267,558 94,526 Capital Outlay 397,312 173,354 0 11,207,919 11,778,585 5,452,034 Dett Service: Principal Retirement 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Rayments 0 2,569 2,111,911 0 2,117,800 2,147,653 Issuance Costs 0 0 0 0 107,067 107,067 80,947 Fiscal Charges 0 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,238,782 38,728,111 Excess (Deficiency) of Revenu			Special	Debt	Capital		
Reimbursed Administrative (4,645,701) 1,214,101 0 553,468 (2,878,132) (2,769,942) Contributions 519,712 1,309,413 0 0 1,829,125 1,528,615 Other 25,536 52,381 0 189,641 267,558 94,526 Capital Outlay 397,312 173,354 0 11,207,919 11,778,585 5,452,034 Debt Service: Principal Retirement 0 0 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 2,569 2,114,911 0 2,117,480 2,147,653 Issuence Costs 0 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 8,016 0 8,016 7,839 Intergovernmental 0 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,288,782 38,728,111 Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Cher Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 0 55,403 307,267 Operating Transfers In 5,923,7785 0 380,000 5,420,525 11,724,310 6,724,409 Cherating Transfers Out (1,114,239) (380,000) 380,000 5,420,525 11,724,310 6,724,409 Excess of Revenues and Other Financing Sources (Uses) (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources (Uses) (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources (Uses) (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources (Uses) (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources (Uses) (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources (Uses) (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources (Uses) (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues (1,114,114,114,114,114,114,114,114,114,1		General	Revenue	Service	Projects	2000	1999
Contributions 519,712 1,309,413 0 0 1,829,125 1,528,615 Cher 25,536 52,381 0 189,641 267,558 94,526 Capital Outlay 397,312 173,354 0 11,207,919 11,778,585 5,452,034 Debt Service: Principal Retirement 0 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 2,569 2,114,911 0 2,117,480 2,147,653 Issuence Costs 0 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 8,016 0 8,016 7,839 Intergovernmental 0 0 0 8,016 0 8,016 7,839 Intergovernmental 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,298,782 38,728,111 Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Cher Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers Out (1,114,239) (380,000) 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,239) (380,000) 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,239) (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066	Claims	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 270,000
Other 25,536 52,381 0 189,641 267,558 94,526 Capital Outlay 397,312 173,354 0 11,207,919 11,778,595 5,462,034 Dabt Service: Principal Retirement 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 8,016 0 8,016 7,839 Intergovernmental 0 0 0 40,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,298,782 38,728,111 Excess (Deficiency) of Revenues 48,298,782 3,270,167 5,582,927 12,467,359 48,298,782 38,728,111 Cher Financing Sources (Uses): 1,000,000 0 14,113,000 14,113,000 7,080,000 <td>Reimbursed Administrative</td> <td>(4,645,701)</td> <td>1,214,101</td> <td>0</td> <td>553,468</td> <td>(2,878,132)</td> <td>(2,769,942)</td>	Reimbursed Administrative	(4,645,701)	1,214,101	0	553,468	(2,878,132)	(2,769,942)
Capital Outlay 397,312 173,354 0 11,207,919 11,778,585 5,452,034 Debt Sevice: Principal Retirement 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 2,569 2,114,911 0 2,117,480 2,147,653 Issuance Costs 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,298,782 38,728,111 Excess (Deficiency) of Revenues 0,er/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0	Contributions	519,712	1,309,413	0	0	1,829,125	1,528,615
Debt Service: Principal Retirement 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 2,569 2,114,911 0 2,117,80 2,147,663 Issuance Costs 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,298,782 38,728,111 Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000	Other	25,536	52,381	0	189,641	267,558	94,526
Principal Retirement 0 0 3,460,000 3,614 3,463,614 2,845,000 Interest Payments 0 2,569 2,114,911 0 2,117,480 2,147,653 Issuance Costs 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 8,016 0 8,016 7,839 Intergovernmental 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,298,782 33,728,111 Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525<	Capital Outlay	397,312	173,354	0	11,207,919	11,778,585	5,452,034
Interest Payments 0 2,569 2,114,911 0 2,117,480 2,147,653 Issuance Costs 0 0 0 0 0 107,057 107,057 80,947 Fiscal Charges 0 0 0 0 8,016 0 8,016 7,839 Intergovernmental 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,369 48,298,782 38,728,111 Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,661 640,363 749,097 8,954,005 10,962,116 6,260,066	Debt Service:						
Issuance Costs 0	Principal Retirement	0	0	3,460,000	3,614	3,463,614	2,845,000
Fiscal Charges 0 0 8,016 0 8,016 7,839 Intergovernmental 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,298,782 38,728,111 Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 5,420,525 11,724,310 6,724,409 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (383,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Uses 618,651<	Interest Payments	0	2,569	2,114,911	0	2,117,480	2,147,653
Intergovernmental 0 0 0 0 405,660 405,660 70,000 Total Expenditures 26,978,329 3,270,167 5,582,927 12,467,359 48,298,782 38,728,111 Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (383,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066	Issuance Costs	0	0	0	107,057	107,057	80,947
Total Expenditures	Fiscal Charges	0	0	8,016	0	8,016	7,839
Excess (Deficiency) of Revenues Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (383,000) 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066	Intergovernmental	0	0	0	405,660	405,660	70,000
Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	Total Expenditures	26,978,329	3,270,167	5,582,927	12,467,359	48,298,782	38,728,111
Over/(Under) Expenditures (4,246,239) 1,020,363 369,097 (10,186,520) (13,043,299) (6,527,376) Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	Evness (Deficiency) of Revenues						
Other Financing Sources (Uses): Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	• • • • • • • • • • • • • • • • • • • •	(4.246.239)	1 020 363	369.097	(10 186 520)	(13.043.299)	(6.527.376)
Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	evol/(el kel) Espai lateiles	(1,210,200)	1,020,000	000,007	(10,100,020)	(10,010,200)	(0,021,010)
Proceeds from Long Term Debt 0 0 0 14,113,000 14,113,000 7,080,000 Sale of General Fixed Assets 55,403 0 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	Other Financing Sources (Likes):						
Sale of General Fixed Assets 55,403 0 0 0 55,403 307,267 Operating Transfers In 5,923,785 0 380,000 5,420,525 11,724,310 6,724,409 Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615		0	0	0	14 113 000	14 113 000	7.080.000
Operating Transfers In Operating Transfers Out Operating Transfers Out Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) 11,724,310 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources Over Expenditures and Other Financing Uses 618,651 (640,363) 749,097 (10,324,005) (10,962,116) (10,9	•						
Operating Transfers Out (1,114,298) (380,000) 0 (393,000) (1,887,298) (1,324,234) Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615		,		_	_	•	
Total Other Financing Sources 4,864,890 (380,000) 380,000 19,140,525 24,005,415 12,787,442 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615			_				
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	· · · · · · · · · · · · · · · · · · ·						
and Other Financing Sources Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	Total Curior Fire Ion Ig Courses	.,00 .,000	(000,000)		.5,: .5,5_5		,,
Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	Excess of Revenues						
Over Expenditures and Other Financing Uses 618,651 640,363 749,097 8,954,005 10,962,116 6,260,066 Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615	and Other Financing Sources						
Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615							
Fund Balances, October 1 7,809,532 8,283,008 3,478,862 13,740,279 33,311,681 27,051,615		618,651	640,363	749,097	8,954,005	10,962,116	6,260,066
	ŭ	, -	,	, -	, , , ==	, , -	, , ,
	Fund Balances, October 1	7.809.532	8.283.008	3.478.862	13.740 <i>.2</i> 79	33.311.681	27.051.615
	Fund Balances, September 30	\$ 8,428,183		\$ 4,227,959		\$ 44,273,797	\$ 33,311,681

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (BUDGETARY BASIS)

GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS For the Fiscal Year Ended September 30, 2000

		General Fund			Special Revenue Funds								
				Variance Favorable					· ·		Variance Favorable		
	Bu	ndget	Actual		(Unfavorable)			Budget		Actual		(Unfavorable)	
Revenues:													
Taxes	\$ 16,9	98,048	\$	17,758,126	\$	760,078	\$	2,092,200	\$	2,124,194	\$	31,994	
Licenses and Permits	5	76,000		680,776		104,776		0		0		0	
Intergovernmental	2	82,814		364,961		82,147		3,840,944		1,230,893		(2,610,051)	
Charges for Services	-	52,811		1,659,156		106,345		34,500		19,362		(15,138)	
Fines, Forfeits and Penalties	1,3	65,000		1,393,505		28,505		0		61		61	
Special Assessments		5,000		1,296		(3,704)		0		0		0	
Investment Income		37,311		475,225		37,914		361,900		422,854		60,954	
Rents and Royalties	•	70,500		57,496		(13,004)		103,600		110,431		6,831	
Loan Repayments		0		0		0		0		0		0	
Contributions		550		70,760		70,210		0		74,989		74,989	
Other		03,250		141,618		38,368		135,900		291,599	_	155,699	
Total Revenues	21,3	91,284		22,602,919		1,211,635		6,569,044		4,274,383	_	(2,294,661)	
Expenditures:													
Current:													
General Government	1,8	25,030		1,754,431		70,599		0		0		0	
Fiscal Services	2,0	38,545		1,941,522		97,023		0		0		0	
Police	7,7	71,720		7,457,579		314,141		0		0		0	
Fire	5,2	76,965		5,106,560		170,405		0		0		0	
Development Services	1,7	07,935		1,514,118		193,817		0		0		0	
Public Works	4,7	28,403		4,471,826		256,577		0		0		0	
Economic and Community													
Development	7	67,242		741,284		25,958		0		0		0	
Parks and Recreation	5,2	49,145		5,132,282		116,863		0		15,504		(15,504)	
Office of Technology and													
Information Services	1,7	87,954		1,744,231		43,723		0		0		0	
Library Services	6	58,802		600,778		58,024		0		0		0	
Nondepartmental:													
Housing Assistance and Rehabilitation		0		0		0		177,900		14,384		163,516	
Optional Relocation		0		0		0		390,285		27,687		362,598	
Clearance and Demolition		0		0		0		186,512		178,935		7,577	
Community Housing Development													
Organizations		0		0		0		355,650		68,903		286,747	
Community Development Housing													
Organization Operating Expenses		0		0		0		25,000		0		25,000	
Tenant Based Rental Assistance		0		0		0		26,800		0		26,800	
Acquisitions		0		0		0		1,500		0		1,500	
Interim Assistance		0		0		0		5,000		2,144		2,856	
New Construction		0		0		0		502,949		7,627		495,322	
Homebuyer's Assistance		0		0		0		147,423		129,638		17,785	
Commercial Rehabilitation		0		0		0		276,374		24,345		252,029	
Rental Rehabilitation		0		0		0		40,000		0		40,000	
External Public Facilities		0		0		0		0		27,201		(27,201)	
Affordable Housing		0		0		0		184,760		0		184,760	

	Deb	ot Service Fund				Capit	al Projects Fund	
Budget		Actual	I	Variance Favorable nfavorable)	Budget		Actual	Variance Favorable Infavorable)
\$ 5,587,875	\$	5,546,863	\$	(41,012)	\$ 0	\$	0	\$ 0
0		0		O O	0		0	0
0		0		0	0		18,180	18,180
0		0		0	0		45,880	45,880
0		0		0	0		0	0
0		0		0	863,000		926,641	63,641
266,819		397,162		130,343	459,300		1,236,727	777,427
0		0		0	0		0	0
0		0		0	0		0	0
100,214		0		(100,214)	43,208		250	(42,958)
0		0		0	1,113,000		22,887	(1,090,113)
5,954,908		5,944,025		(10,883)	2,478,508		2,250,565	(227,943)
0		0		0	0		0	0
0		0		0	0		108,949	(108,949)
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0
0		0		0	0		0	0

The notes to the general purpose financial statements are an integral part of this statement.

(Continued)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (BUDGETARY BASIS)

GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS For the Fiscal Year Ended September 30, 2000

(Continued)

			G	eneral Fund					Specia	Revenue Fund	s	
						Variance						Variance
						Favorable						Favorable
		Budget		Actual	(L	Jnfavorable)		Budget		Actual	(I	Unfavorable)
Claims	\$	0	\$	0	\$	0	\$	0	\$	0		0
Reimbursed Administrative		(4,787,022)		(4,688,349)		(98,673)		1,270,927		1,214,100		56,827
Contributions		1,200,820		519,712		681,108		1,293,960		1,309,302		(15,342)
Other		0		38,865		(38,865)		53,200		73,092		(19,892)
Capital Outlay		600,346		399,141		201,205		5,812,805		172,604		5,640,201
Contingency		169,888		0		169,888		40,000		0		40,000
Debt Service:												
Principal Retirement		0		0		0		49,798		56,706		(6,908)
Interest Payments		0		0		0		8,817		2,569		6,248
Issuance Costs		0		0		0		0		0		0
Fiscal Charges		0		0		0		0		0		0
Intergovernmental		0		0		0		0		0		0
Total Expenditures		28,995,773		26,733,980		2,261,793		10,849,660		3,324,741		7,524,919
Excess (Deficiency) of Revenues												
Over/(Under) Expenditures		(7,604,489)		(4,131,061)		3,473,428		(4,280,616)		949,642		5,230,258
Other Financing Sources (Uses):												
Proceeds from Long Term Debt		0		0		0		0		0		0
Sale of General Fixed Assets		25,000		55,403		30,403		0		0		0
Operating Transfers In		5,923,885		5,923,785		(100)		0		0		0
Operating Transfers Out		(76,784)		(76,773)		`11 [′]		(380,000)		(380,000)		0
Total Other Financing Sources (Uses)		5,872,101		5,902,415		30,314		(380,000)		(380,000)		0
Excess (Deficiency) of Revenues and												
Other Financing Sources Over												
Expenditures and Other Financing Uses		(1,732,388)		1,771,354		3,503,742		(4,660,616)		569,642		5,230,258
Fund Balances, October 1	_	4,945,399	_	7,809,531	_	2,864,132	_	1,937,572	_	8,283,008	_	6,345,436
Fund Balances (Deficits), September 30	\$	3,213,011	\$	9,580,885	\$	6,367,874	\$	(2,723,044)	\$	8,852,650	\$	11,575,694

		Debt Service Fund			Capital Projects Fund	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	0	\$ 0	\$ 0	\$	0 \$ 0	0
Ψ	0	0	0	483,5	· •	(69,876)
	0	0	0	100,0	0 9,500	(9,500)
	0	0	0	411,7		344,987
	0	0	0	26,968,0		15,739,127
	0	0	0	_0,000,0	0 0	0
	3,460,000	3,460,000	0		0 0	0
	2,114,911	2,114,911	0		0 0	0
	0	0	0	109,9	110,671	(771)
	50,000	8,016	41,984		0 0	0
	0	0	0		0 241,160	(241,160)
	5,624,911	5,582,927	41,984	27,973,3	12,319,475	15,653,858
	329,997	361,098	31,101	(25,494,8	(10,068,910)	15,425,915
	0	0	0	13,371,0	93 14,113,000	741,907
	0	0	0		0 0	0
	469,978	380,000	(89,978)	24,0	4,412,500	4,388,500
	0	0	0		0 (393,000)	(393,000)
	469,978	380,000	(89,978)	13,395,0	18,132,500	4,737,407
	799,975	741,098	(58,877)	(12,099,7	(32) 8,063,590	20,163,322
_	3,476,221	3,478,862	2,641	8,241,8		5,498,472
\$	4,276,196	\$ 4,219,960	\$ (56,236)	\$ (3,857,9	25) \$ 21,803,869	25,661,794

The notes to the general purpose financial statements are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE ALL PROPRIETARY AND FIDUCIARY FUND TYPES

For the Fiscal Year Ended September 30, 2000 (With comparative totals for the fiscal year ended September 30, 1999)

		•	rietary Types			Fiduciary und Types		To (Memorar	tals	J nly)
		Turia	турсз					(IVICITIOIAI	iduiti	Ji liy)
		Enterprise		Internal Service	Non	expendable Trust		2000		1999
Operating Revenues:	-			_	<u> </u>	_		_	<u>-</u>	
Charges for Services	\$	54,898,022	\$	6,218,292	\$	0	\$	61,116,314	\$	56,838,465
Sale of Cemetary Lots		0		0		71,950		71,950		58,304
Premiums		0		3,232,743		0		3,232,743		2,981,143
Investment Income		0		0		23,799		23,799		14,284
Contributions		0		0		19,898		19,898		710
Other		1,986,696		145,833		0		2,132,529		2,388,512
Total Operating Revenues		56,884,718		9,596,868		115,647		66,597,233		62,281,418
Operating Expenses:										
Purchased Power		23,602,115		0		0		23,602,115		18,304,751
Salaries and Benefits		5,802,342		1,981,018		0		7,783,360		6,694,118
Supplies		682,988		693,723		0		1,376,711		1,180,950
Maintenance		1,976,754		79,774		380		2,056,908		1,699,316
Purchased Professional Services		1,228,757		16,880		0		1,245,637		1,033,589
Purchased Property Services		2,366,423		81,038		0		2,447,461		2,096,208
Other Purchased Services		1,489,078		262,214		0		1,751,292		1,514,849
Claims		0		2,818,797		0		2,818,797		2,222,201
Administration Fees		0		186,307		0		186,307		160,241
Premiums		0		500,885		0		500,885		433,285
Reimbursed Administrative		3,569,149		1,120,620		0		4,689,769		4,818,487
Depreciation		3,671,262		1,588,839		0		5,260,101		4,877,018
Other		279,324		29,709		1,192		310,225		156,003
Total Operating Expenses		44,668,192		9,359,804		1,572		54,029,568		45,191,016
Operating Income	_	12,216,526		237,064		114,075	_	12,567,665	_	17,090,402
Nonoperating Revenues (Expenses):										
Investment Income		2,664,815		283,874		0		2,948,689		1,895,586
Reimbursed Expenses		66,214		35,548		0		101,762		103,423
Grants		0		0		0		0		27,350
Earnings in Joint Venture		916,210		0		0		916,210		1,336,278
Interest Expense		(2,191,824)		(3,243)		0		(2,195,067)		(2,143,812)
Other, Net		(112,741)		13,873		0		(98,868)		(82,428)
Total Nonoperating Revenues (Expenses)	_	1,342,674		330,052		0		1,672,726		1,136,397
Income Before Operating Transfers		13,559,200		567,116		114,075		14,240,391		18,226,799
Operating Transfers:										
Operating Transfers In		0		110,000		0		110,000		200,000
Operating Transfers Out		(9,847,012)		(100,000)		0		(9,947,012)		(5,600,175)
Total Operating Transfers		(9,847,012)		10,000		0		(9,837,012)		(5,400,175)
Net Income	_	3,712,188		577,116		114,075	-	4,403,379		12,826,624
Retained Earnings/Fund Balances,										
October 1		93,983,137		10,615,853		387,345		104,986,335		92,159,711
Retained Earnings/Fund Balances,	-	<u> </u>		<u> </u>		 -		<u> </u>	-	
September 30	\$	97,695,325	\$	11,192,969	\$	501,420	\$	109,389,714	\$	104,986,335

The notes to the general financial statements are an integral part of this statement.

COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY AND FIDUCIARY FUND TYPES

For the Fiscal Year Ended September 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

	Proprietary Fund		Fic	Fiduciary Fund		Totals				
			iypes			Types		(Memora	ndum (Only)
			,,		No	onexpendable	-	,		,
		Enterprise	Inte	rnal Service		Trust		2000		1999
Cash Flows from Operating Activities				•				•		
Cash Received from Customers	\$	56,953,082	\$	9,450,172	\$	69,520	\$	66,472,774	\$	60,829,652
Cash Payments to Suppliers for Goods and Services		(33,599,244)		(5,730,676)		0		(39,329,920)		(34,310,775)
Cash Payments to Employees for Services		(5,893,584)		(2,018,193)		0		(7,911,777)		(6,628,704)
Oustomer Deposits Received		1,009,187		0		0		1,009,187		771,234
Oustomer Deposits Returned		(821,207)		0		0		(821,207)		(1,132,166)
Cash Received from Contributions		Ó		0		19,898		19,898		710
Cash received for Reimbursed Expenses		66,214		35,548		0		101,762		96,568
Cash Received from Sale of Scrap		9,289		0		0		9,289		5,896
Cash Received from Collection Fees		7,517		0		0		7,517		23,934
Cash Received from Leases		353		0		0		353		878
Cash Received from Grants		0		0		0		0		27,350
Cash Received for Miscellaneous Revenues		27,360		147,611		781		175,752		43,454
Cash Received From Other Funds		0		5,474		0		5,474		. 0
Interest Paid on Interfund Loans		0		(3,181)		0		(3,181)		(10,297)
Cash Paid to Other Funds		0		(5,474)		0		(5,474)		(130,408)
Cash Paid for Miscellaneous Expenses		(41,811)		(1,436)		0		(43,247)		(46,298)
Net Cash Provided by Operating Activities	_	17,717,156	_	1,879,845		90,199		19.687.200	_	19,541,028
Tot coom formed by operating, burning	_	,,	_	.,6. 6,6 .6	-	00,100		.0,00.,=00	_	.0,0,0_0
Cash Flows from Noncapital Financing Activities:										
Principal Received on Note		135,452		0		0		135,452		125,232
Interest Received on Note		8,180		0		0		8,180		18,399
Principal Received on Advance to Other Funds		245,959		0		0		245,959		234,455
Interest Received on Advance to Other Funds		5,891		0		0		5,891		24,486
Operating Transfers In from Other Funds		76,733		110,000		0		186,733		200,000
Operating Transfers Out to Other Funds		(9,923,785)		(100,000)		0		(10,023,785)		(5,658,673)
Principal Paid on Advance from Other Funds		(115,801)		0		0		(115,801)		(112,376)
Interest Paid on Advance from Other Funds		(3,940)		0		0		(3,940)		(11,578)
Cash Received form Other Funds		722,161		0		0		722,161		128,302
Cash Paid to Other Funds		(73,452)		0		0		(73,452)		(722,161)
Cash Paid to Public Agencies		(321,494)		0		0		(321,494)		(211,250)
Cash Received from Advance form Other Fund		0		0		0		0		73,452
Net Cash Provided (Used) by Noncapital Financing										70,402
Activities		(9,244,096)		10,000		0		(9,234,096)		(5,911,712)
, savidos		(0,211,000)		10,000				(0,201,000)	_	(0,011,112)
Cash Flows from Capital and Related Financing										
Activities:										
Acquisition and Construction of Capital Assets		(10,146,707)		(2,063,986)		0		(12,210,693)		(10,548,854)
Proceeds from Sale of Assets		107,640		49,950		0		157,590		107,507
Capital Contributed by Developers		50,949		0		0		50,949		155,530
Principal Paid on Revenue Bonds		(3,595,000)		0		0		(3,595,000)		(3,565,000)
Principal Paid on Certificates of Obligation		(0,000,000)		0		0		0		(26,200)
Interest Paid on Revenue Bonds		(1,905,308)		0		0		(1,905,308)		(2,170,664)
Interest Paid on Certificates of Obligation		(1,500,500)		0		0		(1,500,500)		(3,144)
Interest Paid to Other Funds		(9,025)		0		0		(9,025)		(4,087)
Fees Paid to Fiscal Agent		(60,732)		0		0		(60,732)		(7,316)
Proceeds from Revneue Bonds		16,997,000		0		0		16,997,000		(7,510)
I TOUCCUS HUTTINGVIEUG DUTUS		10,557,000		U		U		10,337,000		U

(Continued)

COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY AND FIDUCIARY FUND TYPES

For the Fiscal Year Ended September 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

(Continued)

	Proprietary Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)			
		-	Nonexpendable	·			
	Enterprise	Internal Service	Trust	2000	1999		
Issuance Costs Paid on Revenue Bonds	(74,721)	0	0	(74,721)	0		
Cash Received from Other Funds	0	0	0	0	722,161		
Cash Paid to Other Funds	(722,161)	0	0	(722,161)	0		
Interest Paid to Other Funds) O	0	0	Ô	(128,302)		
Net Cash Provided (Used) by Capital and Related							
Financing Activities:	641,935	(2,014,036)	0	(1,372,101)	(15,468,369)		
Cash Flows from Investing Activities:							
Purchase of Investments	(11,511,584)	(766,298)	(69,960)	(12,347,842)	(27,498,997)		
Proceeds from Sale and Maturities of							
Investment Securities	13,986,780	1,821,437	88,283	15,896,500	29,022,622		
Investment Income	2,303,284	267,135	21,263	2,591,682	2,554,932		
Net Cash Provided by Investing Activities:	4,778,480	1,322,274	39,586	6,140,340	4,078,557		
Net Increase in Cash and Cash Equivalents	13,893,475	1,198,083	129,785	15,221,343	2,239,504		
Cash and Cash Equivalents, Oct. 1	6,457,109	795,858	58,163	7,311,130	5,071,626		
Cash and Cash Equivalents, Sept. 30	\$ 20,350,584	\$ 1,993,941	\$ 187,948	\$ 22,532,473	\$ 7,311,130		
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:							
Operating Income	\$ 12,216,526	\$ 237,064	\$ 114,075	\$ 12,567,665	\$ 17,090,402		
Adjustment to Reconcile Operating Income (Loss) to							
Net Cash Provided by Operating Activities:							
Depreciation	3,671,262	1,588,839	0	5,260,101	4,877,018		
Provision for Uncollectible Accounts	157,316	3,585	543	161,444	156,164		
Operating Grants	0	0	0	0	27,350		
Investment Income Reported as Operating Income	0	0	(23,799)	(23,799)	(14,284)		
Miscellaneous Nonoperating Revenues	271,596	37,887	0	309,483	170,730		
Miscellaneous Nonoperating Expenses	(41,711)	(4,672)	0	(46,383)	(56,595)		
Change in Assets and Liabilities:							
Change in Accounts Receivable	49,536	(715)	(2,430)	46,391	(1,404,112)		
Change in Other Receivables	18,828	0	0	18,828	(32,660)		
Change in Due From Other Funds	0	(5,474)	0	(5,474)	0		
Change in Inventory	(367,683)	5,000	649	(362,034)	(256,088)		
Change in Prepaid Costs	0	16,218	0	16,218	(9,946)		
Change in Accounts Payable	1,881,655	27,140	1,161	1,909,956	(831,516)		
Change in Due to Other Funds	0	5,474	0	5,474	(130,408)		
Change in Claims Payable	0	22,627	0	22,627	12,116		
Change in Accrued Liabilities	(185,557)	(56,215)	0	(241,772)	276,165		
Change in Refundable Deposits	27,117	0	0	27,117	(360,932)		
Cange in Accrued Vacation	18,271	3,087	0	21,358	27,624		
Total Adjustments	5,500,630	1,642,781	(23,876)	7,119,535	2,450,626		
Net Cash Provided by Operating Activities	\$ 17,717,156	\$ 1,879,845	\$ 90,199	\$ 19,687,200	\$ 19,541,028		

Noncash Operating, Financing, Capital and Investing Activities: During the fiscal year, the Enterprise Fund added capital contributed by developers in the amount of \$2,708,538. Adjustments at 9/30/00 to record investments at fair value were as follows: Enterprise Funds, \$98,344; Internal Service Funds, \$10,071; and Nonexpendable Trust Funds, \$917. In addition, billed customer refundable deposits in the amount of \$150,510 were reflected in the Enterprise Funds 9/30/00 Accounts Receivable and Refundable Deposit Balances.

The notes to the general purpose financial statements are an integral part of this statement.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The general purpose financial statements of the City of College Station, Texas ("City"), have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. REPORTING ENTITY

The financial reporting entity is defined as (1) the primary government and (2) those component units for which the primary government is financially accountable. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for the legally separate organizations if its officials appoint a voting majority of an organization's governing body and one or both of the following conditions are met:

- (a) the primary government is able to impose its will on the component unit or
- (b) the primary government's relationship with the component unit poses a real or potential financial benefit or burden for the primary government.

Moreover, financial accountability is also deemed to exist even in the absence of simple "accountability" (i.e., the appointment of a voting majority of the organization's governing body) if the component unit is financially dependent upon the primary government.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, or activities of, or level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government is:

- (a) entitled to the organization's resources;
- (b) legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or
- (c) obligated in some manner for the debt of the organization.

If an organization is unable to adopt its budget, levy taxes, or set rates or charges, or issue bonded debt without approval by the primary government, then it is deemed to be fiscally dependent on the primary government and is included as a component unit. There are no entities that meet the criteria as a component unit of the City.

Included within the reporting entity as a joint venture for the City is the Brazos Valley Solid Waste Management Agency. The Brazos Valley Solid Waste Management Agency ("BVSWMA") was created May 8, 1990, by the Cities of Bryan and College Station, Texas, to achieve economies of scale savings for the participants through joint ownership and use of regional waste management facilities. BVSWMA is governed by an Administrative Board of Trustees ("Board") comprised of the City Manager and a staff person from each city. In addition, the Mayors of each city serve alternating two-year terms on the Board, which has complete responsibility for the daily operating activities of BVSWMA. The BVSWMA annual budget is first approved by the BVSWMA Board and is then submitted for approval by both cities as a part of their regular budget process.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The City has the following fund types and account groups:

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgements such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest, charges for services and special assessments are susceptible to accrual. Sales taxes collected and held by the State at year end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at the time.

Entitlement and shared revenues are recorded at the time of receipt or earlier if the accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental funds include the following fund types:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of general government, except those required to be accounted for in another fund.

The *special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

The *debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

The *capital projects funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (Continued)

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City applies all applicable GASB pronouncements in accounting and reporting for its proprietary operations and all Financial Accounting Standards Board ("FASB") Statements and interpretations issued after November 30, 1989, except for those that conflict or contradict GASB pronouncements.

Proprietary funds include the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the City has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal service funds account for operations that provide services to other departments or agencies of the City on a cost-reimbursement basis.

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Nonexpendable trust funds are used to account for assets of which principal may not be spent and is accounted for using the same measurement focus and basis of accounting used by the proprietary funds.

Account Groups. The general fixed assets account group is used to account for fixed assets not accounted for in proprietary or trust funds. The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

C. ASSETS, LIABILITIES AND EQUITY

1. Cash and Cash Equivalents

Cash and cash equivalents are short term highly liquid investments that are: (a) readily convertible to known amounts of cash and (b) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Therefore, for purposes of the statement of cash flows, cash and cash equivalents (including restricted assets) include demand accounts, repurchase agreements, and government securities and agency notes with original maturities of three months or less when purchased.

All cash, except for petty cash accounts, is deposited with the City's depository bank (First American Bank, Bryan, Texas) in interest bearing accounts or is invested.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

1. Cash and Cash Equivalents (Continued)

The City uses a pooling method to account for cash and cash equivalents. Equity in cash and cash equivalents and interest income from the cash pool is allocated to the participating funds on a monthly basis. The amount of the allocation is determined by calculating a ratio of each fund's equity in the pool to the total pool.

2. Investments

Investments are made in accordance with the City's Investment Policy which was adopted by the City Council in January 2000. This policy is applicable to all City funds and permits investment in obligations of the U.S. Government or its agencies, repurchase agreements, commercial paper, certificates of deposit, guaranteed investment contracts, public funds investment pools, and money market mutual funds. This policy states that the Director of Fiscal Services shall designate the City's Investment Officer with whom responsibility and authority for investment transactions reside.

The investments purchased under the provisions of the Investment Policy are managed to maintain liquidity for meeting the City's needs for cash and to limit potential market risks in periods of rising interest rates which depress the market value of securities. As a guideline, maturity of securities should not exceed more than five years for cash management purposes, with the optimum weighted average maturity of less than two years. Investments in securities of a longer maturity than two years are considered prudent for funds maintained for capital construction and debt service funds, if necessary to meet projected disbursement schedules.

As a general guideline, the City's cash management portfolio is designed with the objective of meeting, over the course of full market cycles, the average return on three-month U.S. Treasury Bills, or the average rate of federal funds, whichever is higher. These indices are considered benchmarks for riskless investment transactions and therefore comprise a standard for the portfolio's rate of return. The investment program seeks to augment rates of return above this level. In a diversified portfolio, measured losses are inevitable and must be considered within the context of the overall portfolio. The objective in investment of construction funds is at least to match inflation increases in construction costs.

Active portfolio management includes the practice of selling securities prior to maturity and using the proceeds to purchase other securities. Such "swaps" are performed for a variety of valid reasons: to lengthen maturities as interest rates rise, to secure market profits and shorten maturities as interest rates fall, and to take advantage of the differences in relative yield between different types of securities and varying maturities. "Swap" analysis is the responsibility of the City Investment Officer and the decision to execute the "swap" rests with him. To protect the portfolio from imprudent trading, no security may be sold until such time as the current market value of the security plus interest earned from date of purchase is at least equal to the purchase price of that security.

State statutes authorize the City to invest in fully-insured time deposits, direct debt securities of the United States or its agencies, and fully collateralized repurchase agreements. The repurchase agreements must be purchased pursuant to a master repurchase agreement which specifies that the transaction be held in a safekeeping account subject to the control and custody of the City.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

2. Investments (Continued)

Investments in security repurchase agreements may be made only with the City's depository bank, with state or national banks domiciled in the state of Texas, or with securities dealers reporting to the Federal Reserve Bank of New York ("Primary I. Dealers"). All securities are purchased delivery-vs.-payment and held in the City's name in a safekeeping account at Chase Bank.

Investments of all funds consist mainly of U. S. Treasury and Agency securities, bank certificates of deposit, and investments in public funds investment pools (TexPool). Investments are stated at fair value in accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools.

The City also uses a pooling method to account for investments. Equity in investments and interest income from the investment pool is allocated to the participating funds on a monthly basis and is determined by calculating a ratio of each fund's equity in the investment pool to the total pool.

3. Inventory

Inventory is valued at cost, which approximates market, using the first-in, first-out method. The costs of governmental fund type and proprietary fund inventories are recorded as expenditures/expenses when consumed rather than when purchased.

4. Prepaid Costs

Payments made to vendors for services that will benefit periods beyond September 30, 2000, are recorded as prepaid costs.

5. Restricted Assets

In the Enterprise Funds, proceeds of utility revenue bonds, as well as resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, customer utility deposits are classified as restricted assets because the deposit remains the property of the customer and is not available for operations. In the General Fund, restricted assets are comprised of Municipal Court cash bonds, and police seizure funds, all of which are not available for operations.

6. Investment in Joint Venture

The Proprietary Funds' investment in joint venture is recorded using the equity method of accounting. Required disclosures concerning the joint venture are presented in Note IV-D.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

7. Fixed Assets

General fixed assets have been acquired for general government purposes. Asset purchases are recorded as expenditures in the governmental fund types and capitalized in the General Fixed Assets Account Group at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value.

Public domain fixed assets consisting of improvements other than buildings are also included in the General Fixed Assets Account Group.

No depreciation has been provided on general fixed assets, nor has interest been capitalized.

Property and equipment owned by the Enterprise Funds and the Internal Service Funds is stated at the historical cost of acquisition, construction or, with respect to contributions of construction from third parties (principally developers), at fair market value. In accordance with Financial Accounting Standards Board Statement No. 71, interest is not capitalized during construction because interest is recovered currently in the City's established rate.

Maintenance, repairs and minor renewals are charged to operating expense; major property replacements are capitalized.

Depreciation is recorded in the above funds on a straight-line basis over the following estimated service lives:

Utility Systems 25 - 40 years
Buildings and Improvements 5 - 50 years
Equipment 3 - 10 years

8. Compensated Absences

Employees are credited with vacation at rates of 10 to 20 days per year, depending upon length of service. Carryover of unused vacation time from one year to the next is allowed for a maximum of two years. Upon termination, the respective employees are paid for any accrued vacation not taken (up to the two-year maximum). Accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the General Fund. Amounts of accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group.

Employees are credited with sick leave at the rate of one day per month and are allowed to accumulate up to 120 days. Payment for unused accumulated sick leave is not made to employees by the City and, accordingly, no liability has been recorded in the financial statements.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

9. Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portions of such obligations are reported in the General Long-Term Debt Account Group.

Long-term liabilities directly related to and financed from proprietary fund operations are accounted for in those funds. All other unmatured long-term indebtedness of the City is accounted for in the General Long-Term Debt Account Group.

10. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental fund types. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities in the general purpose financial statements.

11. Fund Equity

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Reserved balances represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

12. Bond Discounts/Issuance Costs

In governmental fund types, bond discounts and issuance costs are recognized as expenditures in the current period. Bond discounts and issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method. Bond discounts are presented as a reduction of the face amount of bonds payable, and issuance costs are recorded as deferred charges.

13. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from that fund, which are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Interfund transactions other than quasi-external transactions and reimbursements are reported as operating transfers.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

14. Statements of Cash Flows

The City has elected to use the direct method in presenting the Statements of Cash Flows for each of the Proprietary Fund types and Non-expendable Trust Fund.

15. Memorandum Only - Total Columns

Total columns on the General Purpose Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

16. Comparative Data/Reclassifications

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to September 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) All budget requests are compiled by the Office of Management and Budget and presented with comparative and supporting data to the Mayor and City Council for review.
- 3) Public hearings are properly advertised and conducted at City Hall for taxpayer comments.
- 4) Prior to September 27, the budget is legally enacted through passage of an ordinance.
- 5) The City Council must approve all transfers of budgeted amounts between departments within any fund and any revision that alters the total expenditure of any fund. An amount is also budgeted each year for contingencies which may arise. The Council has authorized the City Manager to make budget transfers for contingencies if the amount does not exceed \$50,000. All other transfers must be approved by City Council. City Council may transfer amounts among individual budget line items within major expenditure categories during the year, but no such transfer may increase the overall total budget. Budgeted amounts as originally adopted were not significantly changed by such transfers during the year.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. BUDGETARY INFORMATION (Continued)

- 6) In accordance with the City Charter, the budget may be amended after the following conditions are met: a) The City Manager certifies that there are available revenues in excess of those estimated in the budget. b) The City Council holds a public hearing on the supplemental appropriation. c) The City Council approves the supplemental appropriation. Management may not amend the budget without seeking the approval of the City Council.
- 7) Budget appropriations are adopted at the fund level for all funds except the General Fund. In the General Fund, budget appropriations are adopted at the department level. Expenditures in excess of appropriations for each fund are prohibited by the City Charter. Appropriations which have not been expended or lawfully encumbered lapse at the end of the budget year.
- 8) Formal budgetary integration is legally enacted and employed as a management control device during the year for all funds.

B. BUDGET/GAAP RECONCILIATION

General Fund budgetary amounts do not include provisions for adjustments in inventory, the allowance for uncollectible accounts receivable, the capitalization of salaries for capital improvements projects, accrued vacation, or adjustments to fair value for investments.

Adjustments necessary to convert the General Fund revenues and other financing sources at September 30, 2000, on the budgetary basis to the GAAP basis are as follows:

Revenues and Other Financing Sources - Budget (Non-GAAP Basis)	\$ 28,582,107
Reconciling Items:	
Adjust Investments to Fair Value	17,217
Allowance for Uncollectible	42,012
Reclass Claims Paid	1,000
Write-off for Retainage Payable	20,211
Reclass Auction Revenue	(111)
Reclass Fire Revenue	22,722
Allocate Fleet Inventory	26,546
Other	 (426)
Total Reconciling Items	 129,171
Total Revenues and Other Financing Sources - GAAP Basis	\$ 28,711,278

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

Adjustments necessary to convert the General Fund expenditures and other financing uses at September 30, 2000, on the budgetary basis to the GAAP basis are as follows:

26,810,753
21,324
8,837
840
(118,698)
1,008,025
361,559
(1,988)
1,975
1,281,874
28,092,627

The budgets for the Special Revenue Funds and Capital Projects Funds are adopted on a basis consistent with GAAP, except for the following significant items:

- a) Principal payments are included in the budget as an expenditure item.
- b) Budgetary amounts do not include provisions for adjustments in the allowance for uncollectible accounts receivable.
- c) Budgeted expenditure amounts do not include a provision for the capitalization of salaries for capital improvement projects.
- d) Budgeted revenue amounts do not include a provision for adjusting investments to fair value.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

Adjustments necessary to convert the Special Revenue Funds and Capital Projects Funds revenues and other financing sources at September 30, 2000 on the budgetary basis to the GAAP basis are as follows:

	Special Revenue Funds			apital Projects Funds
Revenues and Other Financing Sources - Budget (Non GAAP Basis) Reconciling Items:	\$	4,274,383	\$	20,776,065
Adjust Investments to Fair Value		16,147		41,612
Accrue FY'00 Utility Revenue		0		32,753
Reverse FY'99 Utility Accrual		0		(49,276)
Write-Off of Retainage Payable		0		5,185
Operating Transfers In		0		1,008,025
Total Reconciling Items		16,147		1,038,299
Revenues and Other Financing Sources - GAAP Basis	\$	4,290,530	\$	21,814,364

Adjustments necessary to convert the Special Revenue Funds and Capital Projects Funds expenditures and other financing uses at September 30, 2000 on the budgetary basis to the GAAP basis are as follows:

	Special Revenue Funds		Ca	pital Projects Funds
Expenditures and Other Financing Uses- Budget	_			
(Non-GAAP Basis)	<u>\$</u>	3,704,741	\$	12,712,475
Reconciling Items:				
FY00 Bad Debt		1,270		4,430
Capitalized Salaries		0		118,257
Accrue FY00 Expenditure		0		23,851
Reclass Principal Payment for Advance				
from Other Funds		(56,706)		0
Other		862		1,346
Total Reconciling Items		(54,574)		147,884
Expenditures and Other Financing Uses - GAAP Basis	\$	3,650,167	\$	12,860,359

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

The Budget for the Debt Service Fund is adopted on a basis consistent with GAAP except for budgeted revenue amounts which do not include a provision for adjusting investments to fair value. For fiscal year 2000, that amount was \$7,999.

Budgets for the Enterprise Funds are adopted on a basis consistent with GAAP, except for the following significant items:

- a) Capital outlay is included in the budget as an expense item.
- b) The budget treats principal payments for General Obligation Bonds and Certificates of Obligation serviced by the Electric, Water, and Sewer Funds and for Utility Revenue Bonds as an expense item. Principal payments for Advances from Other Funds in the Solid Waste Collection Fund are also treated as expense items in the budget.
- c) Enterprise Funds budgetary amounts do not include provisions for adjustments in inventory or the allowance for uncollectible accounts receivable.
- d) Budgeted revenue amounts do not include a provision for revenue accruals.
- e) Budgeted expense amounts do not include a provision for depreciation expense.
- f) Budgeted salaries do not include a provision for accrued vacation.
- g) Budgeted revenue amounts do not include a provision for adjusting investments to fair value.

The budgets for the Internal Service Funds are adopted on a basis consistent with GAAP, except for the following significant items:

- a) Capital outlay is included in the budget as an expense item.
- b) Budgeted salaries do not include a provision for accrued vacation or claims payable.
- c) Budgetary amounts do not include provisions for adjustments in inventory or the allowance for uncollectible accounts receivable.
- d) Budgeted expense amounts do not include a provision for depreciation expense.
- e) Budgeted revenue amounts do not include a provision for adjusting investments to fair value.

In fiscal year 2000, budgets for the Cedar Creek Condominium, Cemetery Perpetual Care, and Fireman's Relief and Retirement Funds were not adopted.

Budgetary comparisons presented in the report are on the aforementioned budgetary basis.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

Budgetary amounts are as originally adopted, or as amended by the City Council. Individual amendments were not material in relation to the original appropriations which were amended.

C. EXPENDITURES/EXPENSES IN EXCESS OF APPROPRIATIONS

The amounts of any excesses of expenditures/expenses over appropriations during fiscal year 2000, and the funds in which they occurred are as follows:

Fund	Amount
Business Park	\$282,381
Electric	586,775
Communication Services	28,839
Employee Benefits	449,294
Print/Mail Services	2,541
Workers' Compensation	79,614

Higher than expected expenditures for capital outlay resulted in the \$282,381 excess in the Business Park Fund, and higher than expected Operating Transfers Out resulted in the \$586,775 excess in the Electric Fund.

Higher than expected expenditures for Salaries and Benefits and for Supplies resulted in the \$28,839 excess in the Communication Services Fund and the \$2,541 excess in the Print/Mail Services Fund.

In the Employee Benefits Fund higher than expected expenditures for Claims, Administration Fees and Premiums resulted in the \$449,294 excess. Higher than expected claims in the Workers' Compensation Fund resulted in the \$79,614 excess.

D. DEFICIT RETAINED EARNINGS

The Communications Services Fund, the Employee Benefits Fund and the Fleet Maintenance Fund all ended the fiscal year with an Unreserved Retained Earnings deficit. The \$343,721 deficit in the Communications Services Fund is primarily due to unbudgeted depreciation expense. The \$53,662 deficit in the Employee Benefits Fund is attributable to higher than expected claims, and the \$78,745 deficit in the Fleet Maintenance Fund is due to unbudgeted depreciation and interest expenses.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. DEPOSITS AND INVESTMENTS

At year-end, the carrying amount of the City's cash and time deposits was \$39,803,685 and the bank balance was \$196,159. Cash and time deposits included investments in the state investment pool amounting to \$20,828,647. Balance sheet amounts for unrestricted and restricted cash and cash equivalents at September 30, 2000, are as follows:

Unrestricted Cash and Cash Equivalents	\$	33,492,067
Restricted Cash and Cash Equivalents	_	6,311,618
Total Cash and Cash Equivalents	\$	39,803,685

The bank balance was entirely covered by federal depository insurance or by pledged collateral held by the City's third-party custodian in the City's name. The state investment pool represents short term investments in a pool managed by another government for which risk categorization is not appropriate because the City's investment is not evidenced by securities that exist in physical or book entry form.

The City's investments at September 30, 2000, are categorized below to give an indication of the level of risk assumed by the City at year end. The carrying amount is at fair value as required by GASB Statement No. 31.

U.S. Treasury Securities	\$ 8,943,064
U.S. Government Agencies and Instrumentalities Securities	52,455,796
Total Direct Investments	61,398,860
Investment in Texas Local Government Investment Pool	20,828,647
Investment in Flexible Repurchase Agreement	20,259,733
Total Indirect Investments	41,088,380
Total Investments	\$ 102,487,240

While cash and cash equivalents are inclusive of investments with original maturities of three months or less, the above schedules are inclusive of all investments.

The City invests the long-term portion of its portfolio in various U.S. Government and agency securities that offer higher yields but are sensitive to changes in interest rates and other market conditions. Timely payment of interest and principal are guaranteed directly or indirectly by the U.S. Government. If it becomes necessary for the City to sell a portion or all of the long-term portfolio, the proceeds realized by the City from such a sale would depend on the market conditions in existence at the time of such sale, as the fair value of the securities in the City's long-term portfolio will fluctuate due to interest rate trends and other market factors.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. DEPOSITS AND INVESTMENTS (Continued)

"Texpool" is a local government investment pool created and managed by the Texas Comptroller of Public Accounts to invest funds on behalf of Texas political subdivisions. The pool operates on a \$1.00 net asset value basis and allows same day or next day redemptions and deposits. Interest is allocated daily based on portfolio earnings and participant account balances. The City's investment in Texpool is stated at fair value which was 100% of the book value as of September 30, 2000.

Texpool is not managed by the City; therefore, the City does not possess securities that exist in physical or book entry form. Consequently, these securities have not been classified.

All of the City's investments consist of U.S. Government Securities and repurchase agreements of U.S. Government Securities and are held by its agent in the City's name (Category One credit risk).

The reporting of investments at fair value in accordance with GASB Statement No. 31 resulted in an unrealized gain of \$209,895 at September 30, 2000. This unrealized gain was allocated to the participating funds by calculating a ratio of each fund's equity in the investment pool to the total pool.

B. NOTES RECEIVABLE

Special Revenue Funds: In 1988, the City initiated a Community Development Loan Program which provides loans to eligible applicants from Community Development Block Grant funds. The \$59,642 balance in the Special Revenue Funds represents the outstanding principal for these loans at September 30, 2000.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. FIXED ASSETS

A summary of changes in general fixed assets for the year ended September 30, 2000, is as follows:

		Á	Additions	Re	etirements and		
	Beginning Balance	Tr	and ansfers In	Т	ransfers Out	Other	Ending Balance
Land	\$ 10,537,536	\$	33,144	\$	0	\$ 0	\$ 10,570,680
Buildings and Building Improvements	18,246,398		5,697		0	0	18,252,095
Improvements	35,114,887	7	7,334,086		221	0	42,448,752
Machinery, Tools and Equipment	10,915,177		370,568		342,425	0	10,943,320
Parks System	11,991,743		757,731		940	0	12,748,534
Construction in Progress	6,465,142	11	1,553,009	Ę	5,243,270	0	12,774,881
Total	\$ 93,270,883	\$2	0,054,235	\$ 5	5,586,856	\$ 0	\$107,738,262

A summary of proprietary fund type property and equipment at September 30, 2000, is as follows:

	Enterprise Funds	Sei	ernal rvice inds		Total
Electric System	\$ 42,147,439	\$	0	\$	42,147,439
Water System	42,742,779		0		42,742,779
Sewer System	44,701,494		0		44,701,494
Machinery & Equipment	3,893,574	12,046	5,544		15,940,118
Buildings & Improvements	1,721,714	746	5,575		2,468,289
Land	1,684,406		0		1,684,406
Construction in Progress	20,794,189	4,020	,753		24,814,942
Total	157,685,595	16,813	3,872		174,499,467
Less Accumulated Depreciation	(43,401,916)	(7,028	3,897)	((50,430,813)
Net	\$ 114,283,679	\$9,784	,975	\$1	24,068,654

D. INTERFUND ASSETS/LIABILITIES

1. Due To/Due From Other Funds

The composition of due to/due from balances as of September 30, 2000, is as follows:

<u>Due To</u>	<u>Due From</u>	<u>Amount</u>
Equipment Replacement	Fleet Maintenance	\$ 63,972

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. DEFERRED CHARGES

Deferred charges totaling \$693,595 at September 30, 2000, consist of the following:

Prepaid Water Costs

On November 8, 1978, the City entered into an agreement with Texas A&M University whereby the City would construct water system improvements for Texas A&M University. This water system was to provide the City with an additional water source until its own system could be constructed beginning in January 1979. The original agreement was for a period not to exceed five years. However, an addendum to the contract extends the period indefinitely.

The costs of the system are being repaid by Texas A&M University at a rate of \$0.20 per 1,000 gallons of City water usage. Termination of the agreements provides for absolute title to the system to be conveyed to Texas A&M University by the City.

A summary of the unrecovered cost of the water system at September 30, 2000, is as follows:

Total Project Cost	\$ 1,167,075
Less Accumulated Water Usage Credits	(1,038,011)
Prepaid Water Costs, September 30, 2000	\$ 129,064

Bond Issuance Costs

A summary of the bond issuance costs along with the accumulated amortization for the Electric, Water, and Sewer Funds as of September 30, 2000, is as follows:

				Parking	
	Electric	Water	Sewer	Garage	Total
Bond Issuance Costs	\$ 215,352	\$ 168,058	\$ 354,808	\$ 52,000	\$ 790,218
Accumulated Amortization	(67,683)	(50,247)	(107,589)	(168)	(225,687)
Bond Issuance Costs, Net	\$ 147,669	\$ 117,811	\$ 247,219	\$ 51,832	\$ 564,531

F. LONG-TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City, and such bonds have been issued for both general government and proprietary activities. Bonds issued for proprietary activities are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

On May 11, 2000, the City issued \$8.46 million in General Obligation Bonds with a true interest cost of 5.48 percent. The proceeds from the sale of the bonds will be used for street improvements, traffic management, fire station renovation and expansion projects, parks, sidewalks, bike trails, and to pay the costs incurred in connection with the issuance of the bonds.

Revenue Bonds

The City from time to time also issues bonds for which the City pledges income derived from the acquired or constructed assets to pay debt service. On May 11, 2000, the City issued \$10.5 million in utility revenue bonds with a true interest cost of 5.49 percent. Proceeds from the sale of the bonds will be used for water supply and wastewater system improvements. In addition, proceeds will be used to pay the costs incurred in connection with the issuance of the bonds.

Certificates of Obligation

On occasion, the City issues certificates of obligation for which the City pledges not only the income derived from the acquired or constructed assets but also the full faith and credit of the City.

On May 11, 2000 the City issued \$4.05 million in combination tax and revenue certificates of obligation with a true interest cost of 5.46 percent. The proceeds from this debt issuance will be used for the purpose of providing financing for purchase and installation of a communications fiber loop; renovations to Adamson Pool; street improvements and extensions, including widening and rehabilitation of Graham Road, extending Longmire from Birmingham to Graham Road, and extending Dartmouth Dr. from Southwest Parkway to Krenek Tap; park improvements including construction of a roller hockey rink and ballfield improvements at Wayne Smith Park; extending the roadway and associated drainage, water, wastewater, and street lighting facilities in the Business Park; additions to Fire Station No. 2; replacing street lighting in the Southside Area with period street lighting, all within the City; the payment of contractual obligations for professional services in connection therewith, and to pay the costs incurred in connection with the issuance of this debt.

On September 18, 2000, the City issued \$8.1 million in combination tax and revenue certificates of obligation with a true interest cost of 5.33 percent. The proceeds from this debt issuance will be used to provide financing for the construction of a parking garage, acquisition of parking meters and acquisition of land.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

The following is a summary of long-term debt transactions for the year ended September 30, 2000.

	Beginning Balance	Incurred/ Issued	Matured/ Retired	Other	Ending Balance
Governmental Fund Types					
General Obligation Bonds	\$32,750,000	\$ 8,460,000	\$ 2,510,000	\$ 0	\$ 38,700,000
Contractual Obligation	405,000	0	405,000	0	0
Certificates of Obligation	6,350,000	5,653,000	545,000	0	11,458,000
Accrued Vacation	964,459	863,305	687,293	(1,171)	1,139,300
Subtotal	40,469,459	14,976,305	4,147,293	(1,171)	51,297,300
Proprietary Fund Types Utility Revenue Bonds	35,965,000	10,500,000	3,595,000	0	42,870,000
Certificates of Obligation Serviced by Parking Garage Revenues	0	6,497,000	0	0	6,497,000
Accrued Vacation:					
Electric Fund	74,879	100,674	86,649	652	89,556
Water Fund	42,976	45,947	47,037	0	41,886
Sewer Fund	51,126	42,541	37,069	0	56,598
Solid Waste Collection	21,390	30,948	31,798	0	20,540
Communications Fund	11,829	13,162	11,886	0	13,105
Parking Garage Fund	0	0	458	519	61
Fleet Maintenance Fund	18,873	23,507	17,782	0	24,598
Print/Mail Fund	3,637	6,049	5,896	0	3,790
Utility Billing Fund	53,202	47,211	51,278	0	49,135
Subtotal	36,242,912	17,307,039	3,884,853	1,171	49,666,269
Total Long-Term Debt	\$76,712,371	\$32,283,344	\$ 8,032,146	\$ 0	\$100,963,569

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

Long-term debt outstanding as of September 30, 2000, consisted primarily of bonds maturing serially and is summarized as follows:

	Interest Rates (%)	Series Matures	Principal Balance
General Obligation Bonds:		<u> </u>	
1991 Issue	6.00-8.00	2012	\$ 1,425,000
1994 Issue	5.50-7.50	2014	3,950,000
1995 Issue	5.10-7.00	2013	4,000,000
1996 Issue and Refunding	4.70-7.50	2017	8,800,000
1998 Issue	4.50-6.50	2017	5,985,000
1999 Issue	3.40-5.40	2017	6,080,000
2000 Issue	5.00-7.00	2018	8,460,000
Subtotal			38,700,000
Certificates of Obligation:			
1998 Issue	4.55-7.30	2017	5,305,000
1999 Issue	3.75-4.10	2002	500,000
2000 Issue	5.00-7.00	2018	4,050,000
2000A Issue	4.75-6.75	2020	1,603,000
Subtotal			11,458,000
Certificates of Obligation serviced by			
Parking Garage Revenues:			
2000A Issue	4.75-6.75	2020	6,497,000
Utility Revenue Bonds:			
1993 Issue	4.20-5.60	2013	3,250,000
1994 Issue	5.40-6.40	2014	11,550,000
1995 Refunding Issue	7.10-7.20	2001	840,000
1995 Issue	5.25-6.25	2016	4,800,000
1996 Issue and Refunding	4.15-5.60	2017	9,330,000
1998 Issue	4.55-6.50	2017	2,600,000
2000 Issue	5.00-7.00	2018	10,500,000
Subtotal			42,870,000
Total			\$ 99,525,000

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

Debt service requirements to maturity for all long term debt is summarized as follows:

	Gene Obligation		Utility Revenue Bonds			
<u>Year</u>	Principal	Interest	<u>Principal</u>	Interest		
2001	2,690,000	2,195,020	3,185,000	2,502,161		
2002	2,815,000	1,836,119	2,555,000	2,134,031		
2003	2,465,000	1,666,504	2,580,000	1,988,273		
2004	2,550,000	1,477,477	2,615,000	1,843,254		
2005	2,110,000	1,352,705	2,750,000	1,691,346		
2006-2010	10,490,000	5,260,323	12,485,000	6,325,787		
2011-2015	10,935,000	2,571,441	12,245,000	2,834,739		
2016-2018	4,645,000	305,058	4,455,000	313,985		
TOTAL	\$ 38,700,000	\$16,664,647	\$ 42,870,000	\$19,633,576		

	Certificates of Obligation				
<u>Year</u>	<u>Principal</u>	Interest			
2001	1,010,000	1,041,610			
2002	1,310,000	873,734			
2003	1,100,000	804,542			
2004	1,135,000	736,986			
2005	1,185,000	668,024			
2006-2010	3,575,000	2,735,486			
2011-2015	4,625,000	1,712,421			
2016-2020	4,015,000	453,411			
TOTAL	\$ 17,955,000	\$ 9,026,214			

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

G. RESERVATIONS OF FUND BALANCES AND RETAINED EARNINGS

Fund balances have been reserved at September 30, 2000, as follows:

General Fund:	
Reserved for Encumbrances	\$ 341,478
Reserved for Inventory	80,129
Reserved for Prepaid Costs	106,981
Reserved for Police Seizure	14,808
Total General Fund Reserved	 543,396
Special Revenue Funds:	
Reserved for Encumbrances	616,438
Reserved for Subsequent Years' Expenditures	651,550
Total Special Revenue Funds Reserved	 1,267,988
Debt Service Fund:	
Reserved for Debt Service	 4,227,959
Capital Projects Funds:	
Reserved for Encumbrances	 22,694,284
Cemetery Perpetual Care Fund:	
Reserved for Perpetual Care	501,420
Total Reserved Fund Balances	\$ 29,235,047

Reserved retained earnings designations for the Enterprise Funds at September 30, 2000, are as follows:

Reserved for Debt Service	\$ 2,606,880
Reserved for Capital Projects	10,672,213
Total Reserved Retained Earnings	\$ 13,279,093

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

H. CONTRIBUTED CAPITAL

The changes during fiscal year 2000 in the City's contributed capital accounts for the Enterprise Funds were as follows:

Sources	Electric	Water	Sewer
Contributed Capital, October 1	\$3,616,920	\$ 10,951,067	\$ 9,776,438
Contributing Sources:			
Developers	39,661	1,280,017	1,362,925
Impact Fees	0	0	25,935
Contributed Capital, September 30	\$3,656,581	\$12,231,084	\$11,165,298

There were no changes in contributed capital in the Solid Waste Collection, Cedar Creek Condominium, Northgate Parking Garage, or Internal Service Funds during fiscal year 2000.

I. OPERATING TRANSFERS

Individual fund operating and other transfers out and corresponding operating transfers in for fiscal year 2000 were as follows:

Operating Transfers Out	Operating Transfers In		Amount
General	Northgate Parking Garage	\$	76,773
General	General Government Projects		29,500
General	Streets Projects		1,008,025
Streets Projects	General Government Projects		383,000
Electric	General		4,167,685
Water	General		778,700
Sewer	General		702,600
Sanitation	General		274,800
Hotel Motel	Debt Service		380,000
Workers' Compensation	Employee Benefits		100,000
Electric	Business Park		2,600,000
Water	Business Park		1,400,000
General Government Projects	Communication Services		10,000

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION

A. PROPERTY TAXES

Property is appraised and a lien on such property becomes enforceable as of January 1. Taxes are levied and payable on October 1. The Brazos County Tax Office bills and collects property taxes for the City. City property tax revenues are recognized when levied to the extent that they are collected in the current year. The balance is reported as deferred revenues. Taxes become delinquent February 1 of the following year and are subject to interest and penalty charges.

The City is permitted by the State of Texas to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services and for the payment of principal and interest on general long-term debt. The combined current tax rate to finance general government services including debt service for the year ended September 30, 2000, was \$.4293 per \$100 of assessed valuation.

The Brazos County Appraisal District ("Appraisal District") is responsible for the recording and appraisal of property for all taxing units in Brazos County. The Appraisal District is required to assess property at 100% of its appraised value. Real property must be reappraised at least every four years. The City may, at its own expense, require annual reviews by the Appraisal District through various appeals and, if necessary, legal action. Under this system if the rate, excluding tax rates for bonds and other contractual obligations adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8% above the tax rate of the previous year.

B. COMMITMENTS AND CONTINGENCIES

At September 30, 2000, the City had oversized participation construction commitments totaling \$25,244. These construction commitments result from development agreements with subdividers in which the City, under certain conditions, agrees to participate in the cost of constructing streets, water distribution lines, sanitary sewer lines, bridges or culverts.

The City is contingently liable for lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and would not materially affect the financial position of the City at September 30, 2000.

C. RISK MANAGEMENT

A government entity, such as the City, is faced with the possibility of various losses which can result from natural disasters; theft of, damage to, or destruction of assets; human errors and omissions; and torts. In order to minimize its exposure to such losses, the City is engaged in the following risk management activities:

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

C. RISK MANAGEMENT (Continued)

The City is self-insured for health benefits, and the plan is administered by Texas Municipal League ("TML"). This activity is accounted for in the Employee Benefits Fund which is funded monthly by contributions from employees and from the operating funds of the City. These contributions are determined based on anticipated claims for the subsequent year. The City has a stop-loss insurance policy that limits its liability to \$75,000 per individual per year with an aggregate, annual liability of \$1,700,000. The liability for outstanding losses includes \$239,509 for claims incurred but not reported as of September 30, 2000.

The City is self-insured for the first \$25,000 on property losses such as stolen, damaged, destroyed, vandalized, and lost assets and for liability losses filed by persons claiming personal or property damages. This coverage is provided through a Property and Casualty Fund which is funded by calculated contributions from the City's operating funds. The fund includes an annual aggregate loss limit of \$150,000. All claims are subject to review by the Risk Manager and the City Loss Review Committee, as necessary.

The City's Unemployment Fund is used to account for self-insurance activity involving claims filed under unemployment compensation laws. Monthly contributions based on a percentage of payroll are determined each year during the budget process and are used to fund this activity.

The City is also self-insured for workers' compensation benefits, and the plan is administered by TML Intergovernmental Risk Pool. In the City's contract with TML, TML agrees to provide certain workers' compensation services for the City such as paying claims, establishing claim reserves, processing filings with the Texas Worker's Compensation Commission, conducting disability investigations, scheduling physical examinations, attending hearings, and printing claims reports. The City is required to process and provide to TML initial paperwork on any covered employee eligible to receive worker's compensation benefits. The City pays a fixed contribution for administrative costs and maintains a deposit for any claims runoff in the event that the contract is canceled. The City also reimburses TML for all claims paid on the City's behalf up to a maximum of \$100,000 per claim. Additionally, the City has a stop-loss insurance policy that limits its liability per employee to \$500,000 per incident. The amount for estimated outstanding losses for claims incurred but not reported is not material.

The amount of settlements in each of the above self-insurance funds has not exceeded insurance coverage for each of the past three years.

Changes in the balances of claims liabilities for the self-insurance funds which are accounted for as Internal Service Funds are as follows:

	2000	 1999
Unpaid Claims, October 1	\$ 678,426	\$ 565,805
Incurred Claims (including IBNR's)	2,818,797	2,176,364
Claims Paid	(2,796,170)	(2,063,743)
Unpaid Claims, September 30	\$ 701,053	\$ 678,426

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

C. RISK MANAGEMENT (Continued)

The City uses Internal Service Funds to account for its risk-management activities. In addition, interfund premiums are reported as quasi-external transactions.

D. JOINT VENTURE

In May 1990, the City of College Station joined the City of Bryan in creating BVSWMA. The primary purpose of BVSWMA is to achieve economy of scale savings for the participants through joint ownership and use of regional waste management facilities. Each city holds a 50% interest and ownership in BVSWMA.

BVSWMA is governed by an Administrative Board of Trustees ("Board") comprised of the City Manager and a staff person from each city; in addition, the Mayors of each city serve alternating two-year terms on the Board. The Board has complete responsibility for the daily operating activities of BVSWMA. After Board approval, the BVSWMA annual budget is presented for approval by both cities as a part of their regular budget.

The City's share of BVSWMA's net income for fiscal 2000 was \$916,210.

The following page is a summary of information from the audited financial statements of BVSWMA as of September 30, 2000 and 1999:

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

D. JOINT VENTURE (Continued)

		2000		1999
Assets:				
Current Assets	\$	9,767,452	\$	7,614,262
Property, Plant and Equipment (Net of \$2,754,290 Accumulated Depreciation at 2000 and \$2,262,623 at 1999)		2,359,051		3,297,150
Other Assets		107,517		130,333
	Φ.		<u> </u>	
Total Assets	\$	12,234,020	<u>\$</u>	11,041,745
Liabilities:				
Current Liabilities	\$	372,141	\$	945,039
Noncurrent Liabilities:		•		,
Accrued Vacation		33,009		36,359
Obligation Under Capital Lease		0		31,436
Accrued Post Closure Maintenance Costs		2,263,850		2,296,310
Total Liabilities		2,669,000		3,309,144
Fund Equity:				
Contributed Equity		170,200		170,200
Retained Earnings		9,394,820		7,562,401
Total Fund Equity		9,565,020	_	7,732,601
Total Liabilities and Fund Equity	\$	12,234,020	\$	11,041,745
Total Operating Revenues	\$	5,163,473	\$	5,141,568
Total Operating Expenses		2,977,857		2,747,801
Operating Income		2,185,616		2,393,767
Net Nonoperating Revenues (Expenses)	_	(353,197)	_	278,785
Net Income	\$	1,832,419	<u>\$</u>	2,672,552
Debt:				
Current	\$	0	\$	176,114
Long Term		0		0
Total	\$	0	\$	176,114
			=	

A copy of BVSWMA's separate audited financial statements may be obtained from the City's Fiscal Services Department.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

E. RETIREMENT PLAN

The City has adopted GASB Statement No. 27, Accounting for Pensions by State and Local Government Employees. This statement requires the following disclosures:

Plan Description

The City provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System ("TMRS"), one of 731 administered by TMRS, an agent multiple-employer public employee retirement system.

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the City-financed monetary credits, with interest. At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are 200 percent of the employee's accumulated contributions. In addition, the City can grant as often as annually another type of monetary credit referred to as an updated service credit which is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and City matching percent had always been in existence and if the employee's salary had always been the average of his salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

E. RETIREMENT PLAN (Continued)

Members can retire at age 60 and above with 10 or more years of service or with 20 years of service regardless of age. A member is vested after 10 years. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

Contributions

The contribution rate for employees is 6%, and the City matching percent is currently 2 to 1, both as adopted by the governing body of the City. Under the state law governing TMRS, the actuary annually determines the City contribution rate. This rate consists of the normal cost contribution rate and the prior service contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the currently accruing monetary credits due to the City matching percent, which are the obligation of the City as of an employee's retirement date, not at the time the employee's contributions are made. The normal cost contribution rate is the actuarially determined percent of payroll necessary to satisfy the obligation of the City to each employee at the time his/her retirement becomes effective. The prior service contribution rate amortizes the unfunded actuarial liability over the remainder of the plan's 25-year amortization period. The unit credit actuarial cost method is used for determining the City contribution rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance to budget for it, there is a one-year delay between the actuarial valuation that is the basis for the rate and the calendar year when the rate goes into effect (i.e., December 31, 1998 valuation is effective for rates beginning January 2000).

Actuarial Assumptions

The City of College Station is one of 731 municipalities having the benefit plan administered by TMRS. Each of the 731 municipalities has an annual, individual actuarial valuation performed.

Actuarial assumptions as of the latest actuarial valuation are as follows:

Actuarial Cost Method: Unit Credit

Amortization Method: Level Percent of Payroll Remaining Amortization Period: 25 years- Open Period Asset Valuation Method: Amortized Cost (To

accurately reflect the requirements of GASB Statement No. 25,

paragraphs 36e and 138

Actuarial Assumptions:

Investment Rate of Return: 8%
Projected Salary Increases: None
Includes Inflation at: None
Cost-of-Living Adjustments: None

The amortization period is closed.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

E. RETIREMENT PLAN (Continued)

Additional Information on assumptions for the December 31, 1999 valuations are contained in the 1999 TMRS Comprehensive Annual Financial Report, a copy of which may be obtained by writing to P. O. Box 149153, Austin, Texas, 78714-9153

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Applicable historical trend information concerning this plan is presented below and on the next page:

Fiscal Year	Annual Required		C	ontributions	Net Pension
Ending	Cor	ntribution (ARC)		Made	Obligation
1993	\$	883,751	\$	883,751	0
1994		980,194		980,194	0
1995		1,028,586		1,028,586	0
1996		1,107,037		1,107,037	0
1997		1,299,737		1,299,737	0
1998		1,662,022		1,662,022	0
1999		1,965,749		1,965,749	0
2000		2,154,204		2,154,204	0

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Accrued Actuarial Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Net Assets Available as a Percent of Pension Benefit Obligation
12/31/90	\$11,509,969	\$13,900,118	\$2,390,149	83%
12/31/91	13,710,302	15,822,634	2,112,332	87%
12/31/92	16,151,960	18,618,664	2,466,704	87%
12/31/93	19,345,662	22,717,522	3,371,860	85%
12/31/94	21,969,264	26,863,012	4,893,748	82%
12/31/95	26,004,146	31,518,807	5,514,661	83%
12/31/96	30,332,645	36,941,994	6,609,349	82%
12/31/97	34,566,021	42,100,099	7,534,078	82%
12/31/98	38,759,223	45,574,205	6,814,982	85%
12/31/99	43,010,803	49,987,308	6,976,505	86%

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

E. RETIREMENT PLAN (Continued)

Actuarial Valuation Date	Covered Payroll	UAAL as a Percentage of Annual Covered Payroll
12/31/90	12,971,271	18%
12/31/91	13,792,527	15%
12/31/92	14,658,546	17%
12/31/93	16,049,130	21%
12/31/94	17,086,936	29%
12/31/95	17,581,968	31%
12/31/96	18,001,720	37%
12/31/97	17,839,856	42%
12/31/98	19,339,128	35%
12/31/99	20,803,862	34%
	-,,	- · · · ·

Post Retirement Benefits

In addition to providing pension benefits, the City provides certain health care benefits for retired employees as established by City Resolution No. 9-13-90-5.10, which was passed and approved by the City Council on September 13, 1990. According to this resolution, employees who retire while working for the City and their dependents are eligible to remain on the City's self-insured health plan (see Note IV-C) as long as the employee makes monthly premium payments. During fiscal year 2000, nine former employees were covered under this arrangement. Prior to the passage of this resolution, employees who reached retirement while working for the City were eligible to remain on the City's self-insured health plan and have their monthly premiums paid for by the City. During fiscal year 2000, 2 retirees were covered under this plan; however, claims filed by these retirees were not material.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

F. SEGMENT INFORMATION OF ENTERPRISE FUNDS

The City maintains five enterprise funds. Segment information for the year ended September 30, 2000, is as follows (amounts in thousands):

		Electric Fund		Water Fund		Sewer Fund		olid Waste Collection Fund		edar Creek ondominium Fund		lorthgate Parking Garage		Total
Operating Revenues	\$	26 600	\$	0.065	\$	7 170	\$	3,810	\$	0	\$	142	\$	EG 00E
Operating Revenues	Φ	36,690	Φ	9,065	Φ	7,178	Φ	3,010	Φ	U	Φ	142	Φ	56,885
Operating Expenses (Excluding Depreciation)		29,025		4,380		3,745		3,755		0		92		40,997
Depreciation		1,410		1,132		1,107		20		0		2		3,671
Operating Income		6,255		3,553		2,326		35		0		48		12,217
Operating Transfers, Net		(6,768)		(2,179)		(703)		(275)		0		77		(9,848)
Net Income		(7)		1,735		1,041		766		15		162		3,712
Property and Equipment														
Additions		5,026		2,244		2,908		16		0		669		10,863
Net Working Capital		21,442		9,610		3,013		2,338		296		4,902		41,601
Total Assets		69,248		48,753		50,342		7,526		439		6,971		183,279
Bonds and Other Long-Term Liabilities (Excluding Current		10,903		9,357		19,461		21		0		6,265		46,007
Portion)		.0,000		0,007		10, 101		21		J		0,200		.0,007
Total Equity		50,879		37,586		28,463		7,401		296		179		124,804

G. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all City employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. It is the opinion of the City's legal counsel that the City has no liability for losses under the plan.

During 1999 the plan was modified by the plan's administrator to comply with law changes requiring the plan's assets be placed in trust to prevent the City's general creditors from having a claim on the participant's savings. This change took effect on January 1, 2000. Because the assets of the plan are currently now held in trust and are sole property of the participants, all balances and financial information relative to this plan have been removed from this report.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

IV. OTHER INFORMATION (Continued)

H. POWER COST RECOVERY

The City is allowed to recover purchased power costs as power cost adjustments. This power cost recovery allows for the pass-through of power costs to the customers and has no impact on net income. The amount of any under or over recovered purchased power costs at year-end was not material.

REVENUE BOND COVERAGE

All the net revenues of the Electric, Water, and Sewer Fund are pledged for the payment of debt service of the revenue bonds and other indebtedness payable from those revenues. Net revenues, as defined by the revenue bond resolutions, include substantially all of the revenues and expenses of the above named funds other than certain interest income and expense, and depreciation and amortization. These bond resolutions further require that the net revenues, as defined, equal at least 1.40 times the average annual debt service on all revenue bonds and other indebtedness payable from those revenues and 1.25 times the maximum annual debt service on all revenue bonds and other indebtedness payable from those revenues. The maximum annual debt service is defined as the maximum principal and interest payments to be paid in any one year remaining in the life of the bonds, and the average annual debt service is defined as the sum of all principal and interest payments due over the remaining life of the bonds divided by the remaining life of the bonds. The City is in compliance with these requirements.

J. PRIOR-YEAR DEFEASANCE OF DEBT

In prior years, the City defeased certain revenue refunding bonds totaling \$50,330,000 and certain general obligation bonds and certificates of obligation totaling \$18,391,126 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's general purpose financial statements. At September 30, 2000, the outstanding principal balance of these defeased revenue refunding bonds was \$3,505,000. At September 30, 2000, the outstanding principal balance of the defeased general obligation bonds and certificates of obligation was \$8,750,000.

K. BONDS AVAILABLE FOR SALE

Authorized general obligation bonds available for future issue are as follows:

	Year Authorized	Unissued Amount			
Public Buildings	1984	\$	700,000		
Street Improvements	1984		500,000		
Street Improvements	1998		5,534,000		
Traffic Management	1998		2,160,000		
Fire Station Improvements	1998		1,567,000		
City Facilities	1998		1,560,000		
Park Improvements	1998		2,269,000		
Drainage Improvements	1998		3,140,000		
TOTAL		\$	17,430,000		

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

				Variance
	Original	Revised		Favorable
-	Budget	Budget	Actual	(Unfavorable)
Taxes	Φ 0.000.540	Ф 0.000 F40	Ф 0.004.000	Φ (44.040)
Current Property	\$ 3,393,548	\$ 3,393,548	\$ 3,381,936	\$ (11,612)
Delinquent Property	22,000	22,000	18,528	(3,472)
Tax Penalty and Interest	16,000	16,000	20,256	4,256
General Sales	11,849,500	11,849,500	12,573,564	724,064
Mixed Drinks	160,100	160,100	186,027	25,927
Franchise	1,556,900	1,556,900	1,577,815	20,915
Total Taxes	16,998,048	16,998,048	17,758,126	760,078
Licenses and Permits:				
Mixed Drinks	15,000	15,000	14,710	(290)
Game Machines	2,500	2,500	863	(1,637)
Professional/Occupational	49,200	49,200	30,774	(18,426)
Oil and Gas	2,000	2,000	0	(2,000)
Builders Permits	360,500	360,500	441,587	81,087
Electrical Permits	30,900	30,900	38,451	7,551
Plumbing Permits	41,200	41,200	53,902	12,702
Mechanical Permits	8,700	8,700	28,307	19,607
Other	66,000	66,000	72,182	6,182
Total Licenses and Permits	576,000	576,000	680,776	104,776
Intergovernmental	282,814	282,814	361,173	78,359
Charges for Services:				
Parks Concessions	21,800	21,800	14,261	(7,539)
Pool Admissions	210,340	210,340	239,015	28,675
Sports Instruction	96,110	96,110	107,701	11,591
Sports Programs	208,200	208,200	189,967	(18,233)
Special Events	200	200	364	164
Teen Center	4,300	4,300	10,424	6,124
Other Parks	12,750	12,750	24,473	11,723
Finger Printing	4,800	4,800	3,000	(1,800)
Police Reports and Records Checks	10,700	10,700	13,778	3,078
Arrest Fees	141,200	141,200	106,186	(35,014)
Warrant Service Fees	0	0	40,175	40,175
Police Escort Services	15,600	15,600	20,869	5,269
False Alarms	27,500	27,500	22,650	(4,850)
Other Police	153,500	153,500	81,944	(71,556)
EMS Transport and Standbys	315,200	315,200	354,004	38,804
Fire Inspections	7,680	7,680	7,710	30
Code Enforcement Fees	6,200	6,200	19,586	13,386
Other Fire	350	350	448	98
23.5	(Continued		110	

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(Contine	ieu)		
	0	5		Variance
	Original	Revised	A I	Favorable
E	Budget	Budget	Actual	(Unfavorable)
Fire Hazardous Material Response	\$ 5,000	. ,	\$ 2,251	\$ (2,749)
Street Sweeps and Repairs	3,500		1,250	(2,250)
Municipal Court Fees	150,081	150,081	85,913	(64,168)
Building Inspection Fees	9,000		12,775	3,775
Planning Fees	44,300	•	53,704	9,404
Engineering Fees	17,000	17,000	70,791	53,791
Other Development Service Fees	0	0	20	20
Certificate Searches	12,000	12,000	13,179	1,179
Other	500	500	1,632	1,132
Total Charges for Services	1,477,811	1,477,811	1,498,070	20,259
Fines, Forfeits and Penalties				
Municipal Court Finds	1,363,700	1,363,700	1,392,422	28,722
Other Fines and Penalties	1,300	1,300	1,083	(217)
Total Fines, Forfeits and Penalties	1,365,000		1,393,505	28,505
Special Assessments	5,000	5,000	1,296	(3,704)
Use of Money and Property:				
Investment Income	400,000	400,000	385,051	(14,949)
Rents and Royalties	70,500	•	57,496	(13,004)
Total Use of Money and Property	470,500		442,547	(27,953)
Miscellaneous:				
Contributions	550	550	70,760	70,210
Reimbursed Expenditures	10,650	10,650	5,910	(4,740)
Collection Service Fees	61,800		99,618	37,818
Other	30,800		31,584	784
Total Miscellaneous	103,800		207,872	104,072
Total Revenues	21,278,973	21,278,973	22,343,365	1,064,392
Other Financing Sources:				
Operating Transfers In	5,673,885	5,673,885	5,673,885	0
Sale of General Fixed Assets	25,000		55,403	30,403
Total Other Financing Sources	5,698,885		5,729,288	30,403
Total General Fund Revenues and				
Other Financing Sources	26,977,858	26,977,858	28,072,653	1,094,795
	(Continu	ued)		

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(Continued	(ג		
5	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Economic Development Fund: Investment Income	Ф 20.400	ф <u>20.400</u>	ф 04.4 <i>E</i> 4	ф 7 54
Operating Transfers In	\$ 30,400 250,000	\$ 30,400 250,000	\$ 31,151 249,900	\$ 751
Total Economic Development Fund	280,400	280,400	281,051	(100) 651
Total Economic Development Fund	200,400	200,400	201,001	
Parks Xtra Education Fund:				
Charges for Services	75,000	75,000	53,886	(21,114)
Investment Income	4,011	4,011	4,158	147
Other	0	0	2,045	2,045
Total Parks Xtra Education Fund	79,011	79,011	60,089	(18,922)
Police Seizure Fund:				
Intergovernmental Revenue	0	0	3,788	3,788
Investment Income	0	0	805	805
Miscellaneous Revenue	0	0	2,461	2,461
Total Police Seizure Fund	0	0	7,054	7,054
Court Technology Fee Fund:				
Charges for Services	0	0	59,547	59,547
Investment Income	0	0	1,883	1,883
Total Court Technology Fee Fund	0	0	61,430	61,430
rotal Court roomlology roo rand			01,100	01,100
Court Security Fee Fund:				
Charges for Services	0	0	44,476	44,476
Investment Income	0	0	1,226	1,226
Total Court Security Fee Fund	0	0	45,702	45,702
Court Efficiency Time Payment Fee Fund:		_		
Charges for Services	0	0	3,177	3,177
Investment Income	0	0	1	1
Total Court Efficiency Time Payment Fee Fund	0	0	3,178	3,178
Community Improvement Fund:				
Investment Income	0	0	30	30
Total Community Improvement Fund	0	0	30	30
rotal community improvement and				
Thoroughfare Rehabilitation Fund:				
Investment Income	2,900	2,900	50,920	48,020
Total Thoroughfare Rehabilitation Fund	2,900	2,900	50,920	48,020
Total All General Fund Revenues and				
Other Financing Sources	\$ 27,340,169	\$ 27,340,169	\$ 28,582,107	\$ 1,241,938

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

Our and Our manager		Original Budget	<u> </u>	Revised Budget		Actual		Variance Favorable (Unfavorable)	
General Government:									
Mayor and Council:	•		•		•		•	/	
Supplies	\$	14,131	\$	14,131	\$	18,266	\$	(4,135)	
Purchased Property Services		201		201		661		(460)	
Other Purchased Services		56,610		56,610		48,388		8,222	
Capital Outlay		0		7,294		9,000		(1,706)	
Total Mayor and Council		70,942		78,236		76,315		1,921	
City Secretary:									
Salaries and Benefits		142,198		146,120		146,584		(464)	
Supplies		5,872		5,872		5,272		600	
Maintenance		2,975		2,975		2,590		385	
Purchased Professional Services		18,918		18,918		14,581		4,337	
Purchased Property Services		3,524		3,524		3,245		279	
Other Purchased Services		21,252		21,252		22,339		(1,087)	
Total City Secretary		194,739		198,661		194,611		4,050	
City Manager:									
Salaries and Benefits		410,539		412,372		367,796		44,576	
Supplies		16,134		16,134		16,782		(648)	
Maintenance		4,540		4,540		4,540		0	
Purchased Professional Services		0		0		1,042		(1,042)	
Purchased Property Services		3,674		3,674		2,521		1,153	
Other Purchased Services		39,214		44,214		47,399		(3,185)	
Capital Outlay		4,400		11,800		10,672		1,128	
Total City Manager		478,501		492,734		450,752		41,982	
Legal:									
Salaries and Benefits		430,269		450,613		434,086		16,527	
Supplies		29,181		29,181		49,362		(20,181)	
Maintenance		3,990		3,990		3,967		23	
Purchased Professional Services		7,108		7,108		1,488		5,620	
Purchased Property Services		2,658		2,658		2,814		(156)	
Other Purchased Services		30,101		30,101		24,959		5,142	
Capital Outlay		0		1,813		0		1,813	
Total Legal		503,307		525,464		516,676	-	8,788	
C			Continu			· · · · · · · · · · · · · · · · · · ·			

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(Ooritii lact	<i>u)</i>					
	Original Revised Budget Budget			Actual		Variance Favorable (Unfavorable)	
Public Relations:							
Salaries and Benefits	\$ 96,606	\$	99,628	\$ 101,855	\$	(2,227)	
Supplies	3,190		3,190	3,564		(374)	
Maintenance	2,548		2,548	1,367		1,181	
Purchased Professional Services	4,400		11,100	6,510		4,590	
Purchased Property Services	620		620	612		8	
Other Purchased Services	39,526		39,526	44,617		(5,091)	
Total Public Relations	146,890		156,612	158,525		(1,913)	
Human Resources:							
Salaries and Benefits	245,365		253,109	242,035		11,074	
Supplies	29,582		29,582	32,691		(3,109)	
Maintenance	3,650		3,650	3,650		0	
Purchased Professional Services	50,954		54,028	53,214		814	
Purchased Property Services	3,080		3,080	3,818		(738)	
Other Purchased Services	45,781		50,781	41,816		8,965	
Total Human Resources	 378,412		394,230	377,224		17,006	
otal General Government	1,772,791		1,845,937	1,774,103		71,834	
	(Continue	d)					

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(Continue	u)				
	 Original Budget		Revised Budget	 Actual	!	Variance Favorable Infavorable)
Fiscal Services:	 					
Financial Administration:						
Salaries and Benefits	\$ 140,617	\$	141,839	\$ 141,950	\$	(111)
Supplies	6,130		6,130	6,683		(553)
Maintenance	1,290		1,290	1,290		0
Purchased Professional Services	95,069		101,069	105,255		(4,186)
Purchased Property Services	818		818	806		12
Other Purchased Services	14,784		14,784	16,821		(2,037)
Capital Outlay	0		6,613	5,057		1,556
Other	0		0	100		(100)
Total Financial Adminstration	258,708		272,543	277,962		(5,419)
Accounting:						
Salaries and Benefits	400,705		413,926	414,585		(659)
Supplies	15,925		15,925	18,434		(2,509)
Maintenance	4,480		4,480	4,180		300
Purchased Professional Services	91,420		91,420	79,206		12,214
Purchased Property Services	2,384		2,384	3,582		(1,198)
Other Purchased Services	71,537		71,537	76,039		(4,502)
Capital Outlay	 0		0	 5,460		(5,460)
Total Accounting	586,451		599,672	601,486		(1,814)
Purchasing:						
Salaries and Benefits	186,611		190,895	190,349		546
Supplies	1,150		1,150	396		754
Maintenance	1,930		1,930	1,930		0
Purchased Professional Services	7,500		7,500	14,764		(7,264)
Purchased Property Services	1,330		1,330	1,823		(493)
Other Purchased Services	 21,355		21,355	18,100		3,255
Total Purchasing	219,876		224,160	227,362		(3,202)
Budget and Evaluation:						
Salaries and Benefits	193,837		196,270	156,267		40,003
Supplies	2,400		2,400	3,004		(604)
Maintenance	1,610		1,610	1,610		0
Purchased Professional Services	20,500		35,450	22,037		13,413
Purchased Property Services	810		810	696		114
Other Purchased Services	18,150		18,150	23,929		(5,779)
Capital Outlay	 0		0	1,080		(1,080)
Total Budget and Evaluation	 237,307		254,690	208,623		46,067
	 (Continue	d)		 		

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(Continued	u)				
	Original Budget		Revised Budget	Actual	F	/ariance avorable nfavorable)
Municipal Court:						
Salaries and Benefits	\$ 414,947	\$	419,980	\$ 397,737	\$	22,243
Supplies	12,779		12,779	21,525		(8,746)
Maintenance	4,930		4,930	5,220		(290)
Purchased Professional Services	69,133		69,133	22,276		46,857
Purchased Property Services	4,767		4,767	2,414		2,353
Other Purchased Services	55,335		55,335	56,932		(1,597)
Capital Outlay	9,900		10,488	8,689		1,799
Total Municipal Court	571,791		577,412	514,793		62,619
Risk Management:						
Salaries and Benefits	106,543		109,314	113,891		(4,577)
Supplies	2,800		2,800	2,628		172
Maintenance	1,200		1,200	1,200		0
Purchased Professional Services	5,250		5,250	70		5,180
Purchased Property Services	440		440	1,087		(647)
Other Purchased Services	8,165		8,165	12,206		(4,041)
Capital Outlay	0		294	0		294
Total Risk Management	124,398		127,463	131,082		(3,619)
Total Fiscal Services	 1,998,531		2,055,940	 1,961,308		94,632
Police						
Police Administration:						
Salaries and Benefits	352,969		356,635	358,184		(1,549)
Supplies	6,600		6,600	7,436		(836)
Maintenance	1,820		1,820	1,820		, O
Purchased Professional Services	300		300	809		(509)
Other Purchased Services	22,835		22,835	24,271		(1,436)
Total Police Administration	384,524		388,190	392,520	-	(4,330)
	(Continue	d)	•	·		<u>, , , , , , , , , , , , , , , , , , , </u>

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

		(Continued	1)					., .
		Original Budget		Revised Budget		Actual	ı	Variance Favorable nfavorable)
Uniform Patrol:								
Salaries and Benefits	\$	3,148,911	\$	3,272,516	\$	3,094,330	\$	178,186
Supplies		22,212		22,212		20,566		1,646
Maintenance		45,539		45,539		47,788		(2,249)
Purchased Professional Services		34,460		34,460		30,337		4,123
Purchased Property Services		150		150		0		150
Other Purchased Services		181,356		184,434		188,163		(3,729)
Capital Outlay	_	37,802		62,856		54,231		8,625
Total Uniform Patrol		3,470,430		3,622,167	_	3,435,415		186,752
Criminal Investigation:								
Salaries and Benefits		836,131		885,907		840,464		45,443
Supplies		12,607		12,607		15,883		(3,276)
Maintenance		9,200		9,200		9,100		100
Purchased Professional Services		18,715		18,715		23,226		(4,511)
Purchased Property Services		572		572		0		572
Other Purchased Services		41,187		41,187		36,947		4,240
Total Criminal Investigation		918,412		968,188		925,620		42,568
Personnel Services:								
Salaries and Benefits		167,339		172,635		184,545		(11,910)
Supplies		24,427		24,427		17,115		7,312
Maintenance		2,050		2,050		1,750		300
Purchased Professional Services		20,862		20,862		21,499		(637)
Other Purchased Services		15,455		15,455		17,532		(2,077)
Capital Outlay		950		950		0		950
Total Personnel Services		231,083		236,379		242,441		(6,062)
Quartermaster:								
Salaries and Benefits		24,064		27,064		22,381		4,683
Supplies		143,701		143,701		169,149		(25,448)
Maintenance		214,210		214,210		221,731		(7,521)
Purchased Professional Services		12,397		12,397		11,350		1,047
Purchased Property Services		74,085		74,085		74,289		(204)
Other Purchased Services		319,261		319,261		323,719		(4,458)
Total Quartermaster		787,718		790,718		822,619		(31,901)
		(Continued	d)	·		· · · · · · · · · · · · · · · · · · ·		<u>, , , , , , , , , , , , , , , , , , , </u>

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

		(Continue	u)					
		Original Budget		Revised Budget		Actual	F	Variance Favorable nfavorable)
Communications/Jail:								_
Salaries and Benefits	\$	888,043	\$	909,041	\$	849,735	\$	59,306
Supplies		10,600		10,600		9,864		736
Maintenance		36,375		36,375		6,255		30,120
Purchased Professional Services		5,000		5,000		5,349		(349)
Other Purchased Services		38,516		38,516		34,775		3,741
Total Communications/Jail		978,534		999,532		905,978		93,554
Special Services:								
Salaries and Benefits		418,051		432,328		385,721		46,607
Supplies		15,075		15,075		14,226		849
Maintenance		5,580		5,580		5,080		500
Purchased Professional Services		48,955		48,955		44,661		4,294
Purchased Property Services		423		423		325		98
Other Purchased Services		28,739		28,739		26,338		2,401
Capital Outlay		20,600		20,600		3,686		16,914
Total Special Services		537,423		551,700		480,037		71,663
Technical Services:								
Salaries and Benefits		276,090		285,672		295,096		(9,424)
Supplies		3,100		3,100		3,192		(92)
Maintenance		790		790		790		0
Purchased Professional Services		100		100		3		97
Other Purchased Services		9,590		9,590		7,890		1,700
Capital Outlay		0		0		2,452		(2,452)
Total Technical Services		289,670		299,252		309,423		(10,171)
Total Police		7,597,794		7,856,126		7,514,053		342,073
Fire:								
Fire Administration:								
Salaries and Benefits		197,573		210,727		212,681		(1,954)
Supplies		10,950		10,950		8,471		2,479
Maintenance		15,440		15,440		12,570		2,870
Purchased Professional Services		9,150		9,150		9,693		(543)
Purchased Property Services		26,171		26,171		26,255		(84)
Other Purchased Services		30,018		30,018		30,559		(541)
Capital Outlay		5,010		5,010		2,919		2,091
Total Fire Administration		294,312		307,466		303,148		4,318
		(Continue	d)					

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

(Continued)

Variance

	Original	Revised		Favorable
	Budget	Budget	Actual	(Unfavorable)
Fire Suppression:				
Salaries and Benefits	\$ 2,354,900	\$ 2,441,398	\$ 2,385,136	\$ 56,262
Supplies	109,137	109,137	113,538	(4,401)
Maintenance	88,870	88,870	92,137	(3,267)
Purchased Professional Services	36,130	36,130	248	35,882
Purchased Property Services	33,380	33,380	44,444	(11,064)
Other Purchased Services	191,540	191,540	186,215	5,325
Capital Outlay	0	17,695	17,079	616
Total Fire Suppression	2,813,957	2,918,150	2,838,797	79,353
Fire Prevention:				
Salaries and Benefits	409,109	411,225	379,716	31,509
Supplies	21,467	21,467	17,645	3,822
Maintenance	14,880	14,880	14,640	240
Purchased Professional Services	8,400	8,400	6,903	1,497
Purchased Property Services	2,570	2,570	974	1,596
Other Purchased Services	39,377	39,377	40,662	(1,285)
Capital Outlay	23,300	23,300	2,752	20,548
Total Fire Prevention	519,103	521,219	463,292	57,927
Emergency Medical Services:				
Salaries and Benefits	1,280,955	1,329,460	1,295,980	33,480
Supplies	77,674	87,674	85,487	2,187
Maintenance	44,180	44,180	43,974	206
Purchased Professional Services	7,370	7,370	811	6,559
Purchased Property Services	11,930	11,930	5,410	6,520
Other Purchased Services	95,521	95,521	92,411	3,110
Total Emergency Medical Services	1,517,630	1,576,135	1,524,073	52,062
Total Fire	5,145,002	5,322,970	5,129,310	193,660
Development Services:				
Develoment Services Administration:				
Salaries and Benefits	226,910	229,965	216,001	13,964
Supplies	6,129	6,129	8,162	(2,033)
Maintenance	4,201	4,201	3,045	1,156
Purchased Professional Services	2,777	2,777	118	2,659
Purchased Property Services	1,015	1,015	793	222
Other Purchased Services	13,406	13,406	14,155	(749)
Total Development Services Administration	254,438	257,493	242,274	15,219
	(Continued			

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

	(Continue)	u)					
	 Original Budget		Revised Budget		Actual	ı	Variance Favorable nfavorable)
Engineering:							
Salaries and Benefits	\$ 152,882	\$	153,493	\$	136,702	\$	16,791
Supplies	7,050		7,050		7,188		(138)
Maintenance	2,280		2,280		730		1,550
Purchased Professional Services	10,000		22,594		6,750		15,844
Purchased Property Services	1,880		1,880		930		950
Other Purchased Services	10,008		10,008		6,078		3,930
Capital Outlay	 7,000		7,000		7,450		(450)
Total Engineering	 191,100		204,305		165,828		38,477
Planning:							
Salaries and Benefits	933,522		951,215		920,335		30,880
Supplies	39,689		39,689		46,130		(6,441)
Maintenance	25,000		25,000		21,468		3,532
Purchased Professional Services	8,889		120,889		18,751		102,138
Purchased Property Services	6,141		6,141		5,439		702
Other Purchased Services	110,203		110,203		101,343		8,860
Capital Outlay	27,310		27,310		4,924		22,386
Total Planning	1,150,754		1,280,447		1,118,390		162,057
Total Development Services	 1,596,292		1,742,245		1,526,492		215,753
Public Works:							
Public Works Administration:							
Salaries and Benefits	286,327		290,882		285,483		5,399
Supplies	7,190		7,190		7,668		(478)
Maintenance	5,230		5,230		4,745		485
Purchased Professional Services	9,910		9,910		12,027		(2,117)
Other Purchased Services	17,651		17,651		17,674		(23)
Capital Outlay	5,370		5,370		1,564		3,806
Total Public Works Administration	331,678		336,233		329,161		7,072
Facilities Maintenance:							
Salaries and Benefits	247,572		250,627		255,899		(5,272)
Supplies	18,780		18,780		22,473		(3,693)
Maintenance	405,240		405,240		331,476		73,764
Purchased Professional Services	153,857		153,857		165,582		(11,725)
Purchased Property Services	69,270		69,270		53,302		15,968
Other Purchased Services	26,205		26,205		22,992		3,213
Capital Outlay	0		0		5,134		(5,134)
Total Facilities Maintenance	 920,924		923,979	-	856,858		67,121
	(Continue	d)	<u> </u>	-	· · · · · · · · · · · · · · · · · · ·		

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

		(Continue	u)					
		Original Budget		Revised Budget		Actual	!	Variance Favorable nfavorable)
Streets Maintenance:								
Salaries and Benefits	\$	644,454	\$	655,452	\$	655,939	\$	(487)
Supplies	,	30,380	•	30,380	Ť	49,653	•	(19,273)
Maintenance		972,570		972,570		713,770		258,800
Purchased Professional Services		17,150		17,150		4,481		12,669
Purchased Property Services		20,960		20,960		19,235		1,725
Other Purchased Services		204,210		204,210		198,676		5,534
Capital Outlay		0		1,884		9,088		(7,204)
Total Streets Maintenance		1,889,724		1,902,606		1,650,842		251,764
								· · · · · · · · · · · · · · · · · · ·
Drainage Maintenance:								
Salaries and Benefits		160,594		163,038		126,771		36,267
Supplies		2,320		2,320		7,174		(4,854)
Maintenance		102,120		102,120		88,606		13,514
Purchased Professional Services		0		0		620		(620)
Purchased Property Services		3,700		3,700		6,894		(3,194)
Other Purchased Services		51,650		51,650		51,651		(1)
Total Drainage Maintenance		320,384		322,828		281,716		41,112
Traffic Signs/Markings:								
Salaries and Benefits		65,368		66,590		101,903		(35,313)
Supplies		98,287		98,287		86,834		11,453
Maintenance		15,406		15,406		3,382		12,024
Purchased Property Services		968		968		532		436
Other Purchased Services		6,979		6,979		5,363		1,616
Total Traffic Signs/Markings		187,008		188,230		198,014		(9,784)
Traffic Signals:								
Salaries and Benefits		233,902		236,346		246,924		(10,578)
Supplies		8,271		8,271		8,285		(14)
Maintenance		59,027		59,027		56,376		2,651
Purchased Professional Services		1,800		1,800		1,339		461
Purchased Property Services		68,503		68,503		71,504		(3,001)
Other Purchased Services		29,169		29,169		27,999		1,170
Total Traffic Signals		400,672		403,116		412,427		(9,311)
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GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(Continued	رد					
	Original		Revised				Variance Favorable
	Budget		Budget		Actual	(U	nfavorable)
Engineering:						-	
Salaries and Benefits	\$ 494,126	\$	497,792	\$	443,389	\$	54,403
Supplies	9,963		9,963		12,846		(2,883)
Maintenance	15,860		15,860		7,916		7,944
Purchased Professional Services	80,930		80,930		58,178		22,752
Purchased Property Services	8,760		8,760		6,063		2,697
Other Purchased Services	45,360		45,360		45,420		(60)
Capital Outlay	 9,100		9,394		16,555		(7,161)
Total Engineering	664,099		668,059		590,367		77,692
Total Public Works	4,714,489		4,745,051		4,319,385		425,666
Economic and Community Development:							
Economic Development:							
Salaries and Benefits	126,424		129,235		132,678		(3,443)
Supplies	5,482		5,482		2,868		2,614
Maintenance	650		650		650		0
Purchased Professional Services	92,500		97,675		78,475		19,200
Purchased Property Services	1,460		1,460		1,407		53
Other Purchased Services	21,970		21,970		10,641		11,329
Capital Outlay	0		278		0		278
Total Economic Development	248,486		256,750	_	226,719		30,031
Community Development:							
Salaries and Benefits	404,142		416,930		351,941		64,989
Supplies	11,450		11,450		8,647		2,803
Maintenance	13,360		13,360		11,795		1,565
Purchased Professional Services	8,710		8,710		50,220		(41,510)
Purchased Property Services	32,980		32,980		46,516		(13,536)
Other Purchased Services	27,340		27,340		36,752		(9,412)
Capital Outlay	 21,000		21,000		0		21,000
Total Community Development	518,982		531,770		505,871		25,899
Total Economic and Community Development	 767,468		788,520		732,590		55,930
	(Continued	d)					

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

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	Orioir	ام.		Davisad				avorable
	Origir Budg			Revised Budget		Actual		ravorable)
Parks and Recreation:		EL		Budget	-	Actual	(U	liavorable)
Parks Administration:								
Salaries and Benefits	\$ 428	,972	\$	442,407	\$	451,959	\$	(9,552)
Supplies		,887	Ψ	13,887	Ψ	16,741	Ψ	(2,854)
Maintenance		,448		18,448		16,830		1,618
Purchased Professional Services	10	18		10,440		252		(234)
Purchased Property Services	7	,579		7,579		4,454		3,125
Other Purchased Services		,834		54,834		52,672		2,162
Capital Outlay				7,472		1,882		5,590
Total Parks Administration		,472 ,210		544,645		544,790		(145)
Total Parks Administration		,210		544,645		544,790		(143)
Recreation:								
Salaries and Benefits	667	,102		689,716		714,721		(25,005)
Supplies	230	,281		230,281		203,816		26,465
Maintenance	19	,810		19,810		19,824		(14)
Purchased Professional Services	131	,376		131,376		115,511		15,865
Purchased Property Services	93	,492		93,492		100,790		(7,298)
Other Purchased Services	158	,689		158,689		164,349		(5,660)
Capital Outlay	2	,750		5,032		4,177		855
Other	20	,740		20,740		21,388		(648)
Total Recreation	1,324	,240		1,349,136		1,344,576		4,560
Special Facilities								
Special Facilities: Salaries and Benefits	747	,110		750 220		706 674		(27.454)
				759,220		786,674 99,691		(27,454) 4,808
Supplies Maintenance		,499 ,010		104,499 66,010		70,038		
Purchased Professional Services		,230		42,003		70,036 38,175		(4,028) 3,828
Purchased Property Services Other Purchased Services		,960		109,960		94,128		15,832
		,362		91,362		77,112		14,250
Capital Outlay		,000		4,000		0		4,000
Total Special Facilities	1,146	,171	-	1,177,054		1,165,818		11,236
Parks Maintenance								
Salaries and Benefits	874	,876		888,523		903,934		(15,411)
Supplies	122	,584		145,648		91,240		54,408
Maintenance	138	,715		138,715		118,175		20,540
Purchased Professional Services		,085		1,085		1,474		(389)
Purchased Property Services		,240		159,240		146,860		12,380
Other Purchased Services		,163		104,163		101,950		2,213
Capital Outlay		0		1,590		13,695		(12,105)
Total Parks Maintenance	1,400			1,438,964		1,377,328		61,636
		ntinued))	,,		,- ,		- ,

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

(Continued)

Variance

	Original	Revised		Favorable
	Original		Actual	
Forestry:	Budget	Budget	Actual	(Unfavorable)
Salaries and Benefits	389,111	397,154	417,904	(20,750)
Supplies	22,617	22,617	13,726	8,891
Maintenance	64,925	64,925	50,546	14,379
Purchased Professional Services	111,769	111,769	105,986	5,783
Purchased Property Services	34,180	34,180	31,111	3,069
Other Purchased Services	51,795	51,795	52,977	(1,182)
Total Forestry	674,397	682,440	672,250	10,190
Total Parks and Recreation	5,076,681	5,192,239	5,104,762	87,477
Office of Technology and Information Services:				
Administration:				
Salaries and Benefits	284,071	287,126	303,851	(16,725)
Supplies	5,000	5,000	6,543	(1,543)
Maintenance	3,650	3,650	3,650	0
Purchased Professional Services	5,000	5,000	645	4,355
Purchased Property Services	8,080	8,080	24,679	(16,599)
Other Purchased Services	13,481	13,481	12,535	946
Capital Outlay	0	0	8,493	(8,493)
Total Administration	319,282	322,337	360,396	(38,059)
Geographic Information Systems:				
Salaries and Benefits	106,474	107,696	96,876	10,820
Supplies	2,621	2,621	15,631	(13,010)
Maintenance	1,541	1,541	650	891
Purchased Professional Services	77,500	78,630	43,455	35,175
Purchased Property Services	389	389	325	64
Other Purchased Services	8,174	8,174	12,321	(4,147)
Capital Outlay	0	1,376	20,488	(19,112)
Total Geographic Information Systems	196,699	200,427	189,746	10,681
Management Information Services:				
Salaries and Benefits	753,421	765,653	724,612	41,041
Supplies	100,666	100,666	114,851	(14,185)
Maintenance	332,944	332,944	317,625	15,319
Purchased Professional Services	10,000	10,000	10,868	(868)
Purchased Property Services	13,423	13,423	13,351	72
Other Purchased Services	43,880	43,880	41,763	2,117
Capital Outlay	212,478	239,927	181,558	58,369
Total Management Information Services	1,466,812	1,506,493	1,404,628	101,865
Total Office of Technology and Information				
Services	1,982,793	2,029,257	1,954,770	74,487
	(Continued)			

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(Continue	u)		
Library Comingo	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Library Services:	Ф 202	Ф 202	¢ 40.576	¢ (40.074)
Supplies Maintenance	\$ 302 5,013	\$ 302 5,013	\$ 40,576	\$ (40,274) 119
Purchased Professional Services	5,013 615,942	5,013 615,942	4,894 521,790	94,152
		31,780		
Purchased Property Services	31,780		25,797	5,983
Other Purchased Services Capital Outlay	5,765 40,000	5,765 40,000	7,721 0	(1,956) 40,000
Capital Outlay	698,802	698,802	600,778	98,024
Total Library Services	090,802	090,002		90,024
Nondepartmental:				
Operating Transfers Out	76,784	76,784	76,773	11
Contributions	192,575	312,575	273,110	39,465
Other	0	0	14,779	(14,779)
Contingency	409,990	169,888	0	169,888
Total Nondepartmental	679,349	559,247	364,662	194,585
Subtotal	32,029,992	32,836,334	30,982,213	1,854,121
Less Reimbursed Administrative	(4,819,422)	(4,819,422)	(4,717,533)	(101,889)
General Fund Expenditures and Other	<u>-</u>			
Financing Uses	27,210,570	28,016,912	26,264,680	1,752,232
Economic Development Fund:				
Supplies	0	0	226	(226)
Purchased Professional Services	0	0	8,468	(8,468)
Capital Outlay	0	0	1,056	(1,056)
Contributions	888,245	888,245	246,602	641,643
Other	0	0	24,086	(24,086)
Total Economic Development Fund	888,245	888,245	280,438	607,807
Parks Xtra Education Fund:				
Supplies	10,500	10,500	9,751	749
Purchased Professional Services	40,000	40,000	24,292	15,708
Purchased Property Services	3,000	3,000	1,340	1,660
Other Purchased Services	21,500	21,500	11,891	9,609
Reimbursed Administrative	22,400	22,400	22,400	0
Total Parks Xtra Education Fund	97,400	97,400	69,674	27,726
Police Seizure Fund:				
Supplies	0	0	3,895	(3,895)
Total Police Seizure Fund	0	0	3,895	(3,895)
	(Continue	d)		

GENERAL FUND

SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	(00	~/		
	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Court Technology Fee Fund: Supplies	0	10,000	0	10,000
Total Court Technology Fee Fund	0	10,000	0	10,000
Court Security Fee Fund:				
Reimbursed Administrative	0	10,000	6,784	3,216
Total Court Security Fee Fund	0	10,000	6,784	3,216
Court Efficiency Time Payment Fee Fund:				
Purchased Professional Services	0	0	500	(500)
Total Court Efficiency Time Payment Fee Fund	0	0	500	(500)
Throroughfare Rehab Fund:				
Maintenance	0	0	184,782	(184,782)
Capital Outlay	50,000	50,000	0	50,000
Total Throroughfare Rehab Fund	50,000	50,000	184,782	(134,782)
Total General Fund Expenditures and Other Financing Uses	\$ 28,246,215	\$ 29,072,557	\$ 26,810,753	\$ 2,261,804

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

<u>Community Development</u> - to account for funds granted to the City by the Federal Department of Housing and Urban Development for use on various community improvement projects.

<u>Convention Center</u> - to account for the receipt and expenditure of funds received by the City in the operation and maintenance of a convention center located in the Wolf Pen Creek Tax Increment Financing District (WPC TIF). Revenues associated with this fund are derived from the WPCTIF hotel and motel occupancy tax generated by hotels located in the WPC TIF district, and convention center rentals.

<u>Hotel/Motel Tax</u> - to account for the receipt and expenditure of funds received by the City from the assessment of hotel and motel occupancy tax. Usage of funds is restricted to the construction and maintenance of convention and civic facilities and to the promotion of tourism and arts within the City.

<u>Melrose Apartment Tax Increment Financing District</u> - to account for the receipt and expenditure of funds received by the City from the creation of a tax increment financing district for the Melrose Apartments.

<u>Parks Escrow</u> - to account for the receipt and expenditure of funds received by the City from residential land developers, who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas.

Wolf Pen Creek Tax Increment Financing District - to account for the receipt and expenditure of funds received by the City from the creation of a tax increment financing district for the Wolf Pen Creek area.

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

		ommunity evelopment	(Convention Center	<u> </u>	Hotel/Motel Tax	I	Melrose Apartment Tax ncrement Financing District
Assets	•		_		_		•	
Equity in Cash and Cash Equivalents Equity in Investments	\$	157,605 246,719	\$	2,162,555 3,385,304	\$	497,231 778,374	\$	19,490 30,510
Receivables:								
Accrued Interest		0		78,141		18,917		0
Grants		40,972		0		0		0
Letter of Credit		0		0		0		0
Accounts		1,081		0		11,650		0
Delinquent Property Taxes Loans		0 59,642		0		0		154,419
Less Allowance for		59,642		U		U		0
Uncollectible Accounts		(729)		0		(977)		0
Total Assets	\$	505,290	\$	5,626,000	\$	1,305,195	\$	204,419
Liabilities and Fund Balances Liabilities: Accounts Payable Retainage Payable Interfund Payable Refundable Deposits Accrued Liabilities Other Deferred Revenues Total Liabilities	\$	3,330 0 0 0 227 59,628 63,185	\$	0 0 0 0 0 0	\$	90,476 0 0 22,073 674 0 113,223	\$	0 0 0 0 0 154,419
Fund Balances: Reserved:								
Reserved for Encumbrances Reserved for Subsequent Years'		63,477		334,105		566		0
Expenditures Unreserved: Designated for Subsequent		0		0		0		50,000
Years' Expenditures		0		5,291,895		18,958		0
Undesignated		378,628		0,201,000		1,172,448		0
Total Fund Balances		442,105		5,626,000		1,191,972		50,000
Total Liabilities and Fund Balances	\$	505,290	\$	5,626,000	\$	1,305,195	\$	204,419

				To	otals	
	Parks Escrow	C	Wolf Pen Creek Tax ncrement Financing District	2000		1999
\$	353,038 552,651	\$	267,164 418,223	\$ 3,457,083 5,411,781	\$	1,284,712 6,841,741
	12,765 0 0 0 0 0		9,655 0 0 0 190,112 0	119,478 40,972 0 12,731 344,531 59,642		92,958 226,972 25,425 25,635 140,986 66,507
\$	918,454	\$	0 885,154	\$ (1,706) 9,444,512	\$	(792) 8,704,144
\$	0 0 0 0 0 0	\$	202 0 0 0 0 190,112 190,314	\$ 94,008 0 0 22,073 901 404,159 521,141	\$	75,565 12,652 56,706 18,069 8,001 250,143 421,136
	125,000		93,290 601,550	616,438 651,550		535,580 391,154
<u></u>	793,454 0 918,454	<u></u>	0 0 694,840 885,154	\$ 6,104,307 1,551,076 8,923,371 9,444,512	<u></u>	6,060,982 1,295,292 8,283,008 8,704,144

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 2000 (With comparative totals for the fiscal year ended September 30, 1999)

Melrose

December	Community Development	Convention Center	Hotel/Motel Tax	Apartment Tax Increment Financing District
Revenues: Taxes	\$ 0	\$ 0	\$ 1,796,813	\$ 50,000
Intergovernmental	\$ 0 1,224,014	φ 0 0	\$ 1,790,613 0	φ 50,000 0
Charges for Services	1,224,014	0	19,362	0
Fines, Forfeits and Penalties	0	0	61	0
Investment Income	3,587	_	68,568	0
	3,367	289,433	•	0
Rents and Royalties	6,879	0	110,431	0
Loan Repayments Contributions	0,079	0	0	
Other				0
Total Revenues	269,792	0	18,088	50,000
Total Revenues	1,504,272	289,433	2,013,323	50,000
Expenditures: Current:				
Development Services	0	21,895	0	0
Parks and Recreation	0	0	0	0
Housing Rehabilitation	14,384	0	0	0
Optional Relocation	27,688	0	0	0
Clearance and Demolition	178,935	0	0	0
Acquisitions	0	0	0	0
Interim Assistance	2,144	0	0	0
Homebuyer's Assistance	129,638	0	0	0
Commercial Rehabilitation Community Development	24,345	0	0	0
Housing Organization	68,903	0	0	0
New Construction	7,627	0	0	0
External Public Facilities	27,201	0	0	0
Reimbursed Administrative	536,623	54,700	609,678	0
Contributions	184,449	0	1,124,964	0
Other	729	0	27,466	0
Capital Outlay	52,060	14,510	0	0
Debt Service:				
Interest Payments	0	0	2,569	0
Total Expenditures	1,254,726	91,105	1,764,677	0
Evenes (Deficiency) of Bovenues Over				
Excess (Deficiency) of Revenues Over	240 546	100 220	249.646	F0 000
Expenditures	249,546	198,328	248,646	50,000
Other Financing Sources (Uses):				
Sale of General Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(380,000)	0
Total Other Financing Sources (Uses)	0	0	(380,000)	0
Excess (Deficiency) of Revenues and Other Financial Sources Over (Under) Expenditures and Other Financing Uses	249,546	198,328	(131,354)	50,000
Fund Balances, October 1	192,559	5,427,672	1,323,326	0
Fund Balances, October 1 Fund Balances, September 30	\$ 442,105	\$ 5,626,000	\$ 1,191,972	\$ 50,000
	112,100	- ,	,101,012	- 00,000

		То	tals
Parks Escrow	Wolf Pen Creek Tax Increment Financing District	2000	1999
\$ 0 0 0 45,370 0 0 74,989 133 120,492	\$ 277,381 0 0 0 35,629 0 0 0 313,010	\$ 2,124,194 1,224,014 19,362 61 442,587 110,431 6,879 74,989 288,013 4,290,530	\$ 2,006,479 1,717,737 25,176 0 330,919 111,131 26,990 173,553 85,963 4,477,948
0 85 0 0 0 0 0	0 15,504 0 0 0 0 0	21,895 15,589 14,384 27,688 178,935 0 2,144 129,638 24,345	12,380 0 34,277 106,122 10,952 2,268 4,846 37,377 189,018
0 0 13,100 0 24,186 104,871	0 0 0 0 0 0 0 1,913	68,903 7,627 27,201 1,214,101 1,309,413 52,381 173,354	45,000 400,216 280,534 953,299 1,193,683 10,529 262,531
0 142,242 (21,750)	0 17,417 295,593	2,569 3,270,167 1,020,363	5,784 3,548,816 929,132
0 0 0	0 0 0	0 0 (380,000) (380,000)	55,185 8,000 (272,569) (209,384)
(21,750) 940,204 \$ 918,454	295,593 399,247 \$ 694,840	640,363 8,283,008 \$ 8,923,371	719,748 7,563,260 \$ 8,283,008

COMMUNITY DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

Variance

	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
Revenues:	Budget	Duaget	Actual	(Offiavorable)
Intergovernmental:				
Community Development				
	\$ 2,427,462	\$ \$2,427,462	\$ 926,753	\$ (1,500,709)
HOME Grant	1,413,482	1,413,482	297,261	(1,116,221)
Loan Repayments	0	. 0	6,879	6,879
Interest on Loans	0	0	3,587	3,587
Other	120,000	120,000	269,791	149,791
Total Revenues	3,960,944	3,960,944	1,504,271	(2,456,673)
Expenditures:				
Community Development Block Grant				
Current:				
Housing Assistance and				
Rehabilitation	40,500	40,500	13,490	27,010
Optional Relocation	99,900	99,900	23,775	76,125
Clearance and Demolitions	186,512	186,512	178,935	7,577
Acquisitions	1,500	1,500	0	1,500
Interim Acquisitions	5,000	5,000	2,144	2,856
Commercial Rehabilitation	276,374	276,374	24,345	252,029
Rental Rehab	40,000	40,000	0	40,000
External Public Facility	0	0	27,201	(27,201)
Reimbursed Administrative	302,200	302,200	365,931	(63,731)
Public Services Contributions	177,900	177,900	184,338	(6,438)
Capital Outlay	1,317,576	1,317,576	45,925	1,271,651
Total Community Development				
Block Grant Expenditures	2,447,462	2,447,462	866,084	1,581,378
HOME Grant:				
Current:				
Housing Assisantce and Rehab	137,400	137,400	894	136,506
Optional Relocation	290,385	290,385	3,912	286,473
Community Housing Development				
Organizations	355,650	355,650	68,903	286,747
Community Housing Development	,	222,000	,	
Organization Operating Expense	25,000	25,000	0	25,000
New Construction	502,949	502,949	7,627	495,322
Homebuyer's Assistance	147,423	147,423	129,638	17,785
Tenant Based Rental Assistance	26,800	26,800	129,030	26,800
			_	
Reimbursed Administrative	227,875	227,875	170,691	57,184
Capital Outlay	0	0	6,135	(6,135)
Total HOME Grant Expenditures	1,713,482	1,713,482	387,800	1,325,682
	((Continued)		

COMMUNITY DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

		(,		
	Original Budget		 Revised Budget	Actual	Variance Favorable Jnfavorable)
Other:					
Affordable Housing	\$	184,760	\$ 184,760	\$ 0	\$ 184,760
Total Other		184,760	 184,760	 0	 184,760
Total Expenditures, All Grants		4,345,704	 4,345,704	 1,253,884	3,091,820
Excess (Deficiency) of Revenues Over (Under) Expenditures		(384,760)	(384,760)	250,387	635,147
Other Financing Sources:					
Operating Transfers In		184,760	184,760	0	(184,760)
Total Other Financing Sources		184,760	184,760	0	(184,760)
Excess (Deficiency) of Revenues and Other Financing Sources Over					
(Under) Expenditures		(200,000)	(200,000)	250,387	450,387
Fund Balances (Deficits), October 1		(53,303)	(53,303)	192,559	 245,862
Fund Balances (Deficits), September 30	\$	(253,303)	\$ (253,303)	\$ 442,946	\$ 696,249

CONVENTION CENTER FUND SCHEDULE OF REVENUES, EXPENDITURES AND **CHANGES IN FUND BALANCES**

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)		
Revenues:						
Investment Income	\$ 251,900	\$ 251,900	\$ 278,873	\$ 26,973		
Total Revenues	251,900	251,900	278,873	26,973		
Expenditures:						
Current:						
Reimbursed Adminstrative	54,700	54,700	54,700	0		
Other	0	0	21,896	(21,896)		
Capital Outlay	3,011,000	3,011,000	14,510	2,996,490		
Total Expenditures	3,065,700	3,065,700	91,106	2,974,594		
Excess (Deficiency) of Revenues Over						
(Under) Expenditures	(2,813,800)	(2,813,800)	187,767	3,001,567		
Fund Balances, October 1	5,038,566	5,038,566	5,427,672	389,106		
Fund Balances, September 30	\$ 2,224,766	\$ 2,224,766	\$ 5,615,439	\$ 3,390,673		

HOTEL/MOTEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

Revenues:		Original Budget		Revised Budget		Actual	ı	Variance Favorable nfavorable)
Taxes	\$	1,854,000	\$	1,854,000	\$	1,796,813	\$	(57,187)
Charges for Services	Ψ	34,500	Ψ	34,500	Ψ	19,362	Ψ	(15,138)
Fines, Forfeits and Penalties		0		0 1,000		61		61
Investment Income		60,000		60,000		66,012		6,012
Rents and Royalties		103,600		103,600		110,431		6,831
Other		15,900		15,900		18,088		2,188
Total Revenues		2,068,000		2,068,000		2,010,767		(57,233)
Expenditures:								
Current:								
Reimbursed Adminstrative		673,052		673,052		609,678		63,374
Contributions		1,116,060		1,116,060		1,124,964		(8,904)
Other		53,200		53,200		26,925		26,275
Debt Service								
Principal Retirement		49,798		49,798		56,706		(6,908)
Interest Payments		8,817		8,817		2,569		6,248
Contingency		40,000		40,000		0		40,000
Total Expenditures		1,940,927		1,940,927		1,820,842		120,085
Excess of Revenues Over Expenditures		127,073		127,073		189,925		62,852
Other Financing Uses:								
Operating Transfers Out		(380,000)		(380,000)		(380,000)		0
Total Other Financing Uses		(380,000)		(380,000)		(380,000)		0
Excess of Revenues Over Expenditures								
and Other Financing Uses		(252,927)		(252,927)		(190,075)		62,852
Fund Balances, October 1		1,207,665		1,207,665		1,323,326		115,661
Fund Balances, September 30	\$	954,738	\$	954,738	\$	1,133,251	\$	178,513

MELROSE APARTMENT TAX INCREMENT FINANCING DISTRICT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

	Original Budget		evised udget	Actual	Variance Favorable (Unfavorable)	
Revenues:				-		
Taxes	\$	0_	\$ 0	\$ 50,000	\$	50,000
Total Revenues		0	 0	50,000		50,000
Fund Balances, October 1		0_	 0_	 0_		0_
Fund Balances, September 30	\$	0	\$ 0	\$ 50,000	\$	50,000

PARKS ESCROW FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

							Variance
	Original		Revised			F	avorable
		Budget	 Budget	Actual		(Unfavorable)	
Revenues:							
Investment Income	\$	45,000	\$ 45,000	\$	43,645	\$	(1,355)
Contributions		0	0		74,989		74,989
Other		0	 0_		133		133
Total Revenues		45,000	45,000		118,767		73,767
Expenditures:							
Current:							
Reimbursed Adminstrative		13,100	13,100		13,100		0
Other		0	0		24,271		(24,271)
Capital Outlay		811,304	811,304		104,254		707,050
Total Expenditures		824,404	 824,404		141,625		682,779
Excess (Deficiency) of Revenues Over							
(Under) Expenditures		(779,404)	(779,404)		(22,858)		756,546

828,581

49,177

940,204

917,346

111,623

868,169

828,581

49,177

Fund Balances, October 1

Fund Balances, September 30

WOLF PEN CREEK TAX INCREMENT FINANCING DISTRICT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	Original Budget		Revised Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:						
Taxes	\$	238,200	\$ 238,200	\$ 277,381	\$	39,181
Investment Income		5,000	 5,000	 34,324		29,324
Total Revenues		243,200	243,200	311,705		68,505
Expenditures:						
Current:						
Parks and Recreation		0	0	15,504		(15,504)
Capital Outlay		672,925	672,925	1,780		671,145
Total Expenditures		672,925	672,925	17,284		655,641
Excess (Deficiency) of Revenues Over						
(Under) Expenditures		(429,725)	(429,725)	294,421		724,146
Fund Balances, October 1		430,725	430,725	399,247		(31,478)
Fund Balances, September 30	\$	1,000	\$ 1,000	\$ 693,668	\$	692,668

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	Original Budget		Revised Budget	Actual	ı	Variance Favorable Infavorable)
Revenues:	 	_		 71010.0.		
Taxes	\$ 5,587,875	\$	5,587,875	\$ 5,546,863	\$	(41,012)
Investment Income	249,327		249,327	260,667		11,340
Accrued Bond Interest	17,492		17,492	136,495		119,003
Loan Repayments	100,214		100,214	0		(100,214)
Other	 469,978		0	 0		0
Total Revenues	6,424,886		5,954,908	5,944,025		(10,883)
Expenditures:						
Current:						
Debt Service						
Principal Retirement	3,460,000		3,460,000	3,460,000		0
Interest Payments	2,114,911		2,114,911	2,114,911		0
Fiscal Charges	50,000		50,000	8,016		41,984
Total Expenditures	5,624,911		5,624,911	5,582,927		41,984
Excess of Revenues Over Expenditures	 799,975		329,997	 361,098		31,101
Other Financing Sources:						
Operating Transfers In	0		469,978	380,000		(89,978)
Total Other Financing Sources	0		469,978	380,000		(89,978)
Excess of Revenues and Other						
Financing Sources Over Expenditures	799,975		799,975	741,098		(58,877)
Fund Balances, October 1	3,476,221		3,476,221	3,478,862		2,641
Fund Balances (Deficits), September 30	\$ 4,276,196	\$	4,276,196	\$ 4,219,960	\$	(56,236)

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital improvements other than those financed by proprietary funds and trust funds.

<u>Business Park</u> - to account for the cost of street, water, and sewer improvements at the College Station Business Park.

<u>Drainage Projects</u> - to account for the cost of drainage improvements made with funds provided by a drainage utility fee and proceeds from the sale of general obligation funds.

<u>General Government Projects</u> - to account for the cost of new building construction and building improvements made with funds provided by proceeds from the sale of general obligation bonds.

<u>Parks Projects</u> - to account for the costs of new parks and improvements to existing parks made with funds provided from the sale of general obligation bonds.

<u>Streets Projects</u> - to account for the costs of new street construction, street improvements, and traffic signalization made with funds provided by proceeds from the sale of general obligation bonds.

CAPITAL PROJECTS FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

Assets:		Business Park	_	Drainage Projects	<u>-</u>	General Government Projects	_	Parks Projects
Equity in Cash and Cash Equivalents Equity in Investments Receivables: Accrued Interest	\$	207,711 325,155 6,576	\$	1,812,340 2,837,069 65,498	\$	834,924 1,307,005 29,732	\$	693,488 1,085,599 25,032
Grants Accounts Less Allowance for Uncollectible Accounts Total Assets	\$	0 0 0 0 539,442	\$	0 106,641 (6,898) 4,814,650	\$	0 0 0 0 2,171,661	\$	0 0 0 0 1,804,119
Liabilities and Fund Balances Liabilities: Accounts Payable Retainage Payable Accrued Liabilities Customer Construction Advances Total Liabilities	\$	92,475 28,279 0 0	\$	39,118 0 0 0 39,118	\$	90,045 14,941 0 0 104,986	\$	72,998 7,180 244 0 80,422
Fund Balances: Reserved: Reserved for Encumbrances Reserved for Capital Projects Total Fund Balances	_	54,946 363,742 418,688	_	564,514 4,211,018 4,775,532	_	531,111 1,535,564 2,066,675	_	545,626 1,178,071 1,723,697
Total Liabilities and Fund Balances	\$	539,442	\$	4,814,650	\$	2,171,661	\$	1,804,119

		T	otals
	Streets Projects	2000	1999
\$	5,363,440 8,396,026	\$ 8,911,903 13,950,854	\$ 2,251,240 12,107,803
	195,100 11,571 0 0	321,938 11,571 106,641 (6,898)	163,123 633 137,253 (3,660)
\$	13,966,137	\$ 23,296,009	\$ 14,656,392
\$	148,007	\$ 442,643	\$ 718,701
φ	38,942	89,342	172,168
	0	244	244
	69,496	69,496	25,000
	256,445	601,725	916,113
	1,594,034	3,290,231	3,495,874
	12,115,658	19,404,053	10,244,405
	13,709,692	22,694,284	13,740,279
\$	13,966,137	\$ 23,296,009	\$ 14,656,392

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 2000 (With comparative totals for the fiscal year ended September 30, 1999)

					General
	В	Business	Drainage	G	overnment
		Park	Projects		Projects
Revenues:					
Charges for Services	\$	0	\$ 0	\$	0
Intergovernmental		0	0		0
Special Assessments		0	910,119		0
Investment Income		15,737	292,587		107,610
Contributions		0	0		250
Other		213	2,884		858
Total Revenues		15,950	1,205,590		108,718
Expenditures:					
Current:					
Claims		0	0		0
Reimbursed Administrative		0	221,392		19,300
Other		0	14,298		125,949
Capital Outlay		4,551,686	105,325		2,205,294
Debt Service:					
Principal Retirement		3,614	0		0
Interest Payments		0	0		0
Issuance Costs		0	0		24,372
Intergovernmental		0	 0		0
Total Expenditures		4,555,300	341,015		2,374,915
Excess (Deficiency) of Revenues					
Over (Under) Expenditures		(4,539,350)	 864,575		(2,266,197)
Other Financing Sources (Uses):					
Proceeds from Long Term Debt Issuance		260,640	0		2,976,320
Sale of General Fixed Assets		0	0		0
Operating Transfers In		4,000,000	0		412,500
Operating Transfers Out		0	0		(10,000)
Total Other Financing Sources (Uses)		4,260,640	 0		3,378,820
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)					
Expenditures and Other Financing Uses		(278,710)	864,575		1,112,623
Fund Balances, October 1		697,398	 3,910,957		954,052
Fund Balances, September 30	\$	418,688	\$ 4,775,532	\$	2,066,675

			Total					
Parks Projects		Streets Projects		2000		1999		
\$ 45,8 103,6 149,5	0 0 696 0	0 18,180 0 758,709 0 24,116 801,005	\$	45,880 18,180 910,119 1,278,339 250 28,071 2,280,839	\$	0 12,348 874,850 593,688 53,047 0 1,533,933		
62,4 3 1,252,3 18,0	968 986 0 0 0	0 250,356 49,026 3,093,228 0 0 64,644		0 553,468 189,641 11,207,919 3,614 0 107,057		270,000 311,300 71,094 4,529,642 0 7,536 73,488		
1,333,2	215	405,660 3,862,914		405,660 12,467,359	_	70,000 5,333,060		
(1,183,6		(3,061,909)		(10,186,520)		(3,799,127)		
2,309,6	0 0 0	8,566,360 0 1,008,025 (383,000) 9,191,385		14,113,000 0 5,420,525 (393,000) 19,140,525	_	7,080,000 230,000 1,051,665 (295,381) 8,066,284		
1,126,0)41	6,129,476		8,954,005		4,267,157		
\$ 1,723,6		7,580,216 13,709,692	\$	13,740,279 22,694,284	\$	9,473,122 13,740,279		

BUSINESS PARK FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

		Onimin al		Devised				Variance Favorable
		Original Budget		Revised Budget		Actual	/1	Favorable Jnfavorable)
Revenues:		Бийдег		Budget		Actual		Jiliavorable)
Investment Income	\$	0	\$	0	\$	14,848	\$	14,848
Other	φ	-	φ	_	φ	213	φ	213
Total Revenues		0		0				
Total Revenues			_			15,061		15,061
Expenditures:								
Current:								
Other		7,400		7,400		0		7,400
Capital Outlay		250,000		4,250,000		4,536,167		(286,167)
Debt Issuance Costs		0		0		3,614		(3,614)
Total Expenditures		257,400		4,257,400		4,539,781		(282,381)
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		(257,400)		(4,257,400)		(4,524,720)		(267,320)
Other Financing Sources:								
Proceeds from Long Term Debt Issuance		450,000		450,000		260,640		(189,360)
Operating Transfers In		0		0		4,000,000		4,000,000
Total Other Financing Sources		450,000		450,000		4,260,640		3,810,640
Excess (Deficiency) of Revenues Over Expenditures and Other Financing								
Sources		192,600		(3,807,400)		(264,080)		3,543,320
Fund Balances (Deficits), October 1		(148,680)		(148,680)		697,398		846,078
Fund Balances (Deficits), September 30	\$	43,920	\$	(3,956,080)	\$	433,318	\$	4,389,398

DRAINAGE PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

Revenues: Special Assessment Investment Income	\$ Original Budget 863,000 211,900	\$	Revised Budget 863,000 211,900	\$	Actual 926,641 283,736	\$	Variance Favorable Unfavorable) 63,641 71,836
Total Revenues	 1,074,900		1,074,900		1,210,377		135,477
Expenditures: Current:							
Reimbursed Adminstrative	221,392		221,392		221,392		0
Contributions	0		0		9,500		(9,500)
Other	0		0		368		(368)
Capital Outlay	4,780,000		4,780,000		86,968		4,693,032
Total Expenditures	 5,001,392		5,001,392		318,228	_	4,683,164
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	 (3,926,492)	_	(3,926,492)	_	892,149	_	4,818,641
Other Financing Sources: Proceeds from Long Term Debt Issuance	 785,000		785,000		0		(785,000)
Total Other Financing Sources	 785,000		785,000		0		(785,000)
Excess (Deficiency) of Revenues Over (Under) Expenditures							
and Other Financing Sources	(3,141,492)		(3,141,492)		892,149		4,033,641
Fund Balances, October 1	3,852,727		3,852,727		3,910,957		58,230
Fund Balances, September 30	\$ 711,235	\$	711,235	\$	4,803,106	\$	4,091,871

GENERAL GOVERNMENT PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

	Original		Revised			Variance Favorable
	 Budget		Budget	 Actual	(Unfavorable)
Revenues:	_			_		
Investment Income	\$ 25,400	\$	25,400	\$ 103,592	\$	78,192
Contributions	43,208		43,208	250		(42,958)
Other	213,000		213,000	858		(212,142)
Total Revenues	 281,608	_	281,608	 104,700		(176,908)
Expenditures:						
Current:						
Fiscal Services	0		0	108,949		(108,949)
Reimbursed Adminstrative	19,300		19,300	19,300		0
Other	191,348		191,348	16,999		174,349
Capital Outlay	1,558,093		3,158,093	2,182,658		975,435
Debt Service:						
Issuance Costs	10,500		10,500	24,372		(13,872)
Total Expenditures	1,779,241	_	3,379,241	2,352,278		1,026,963
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	 (1,497,633)		(3,097,633)	 (2,247,578)		850,055
Other Financing Sources (Uses):						
Proceeds from Long Term Debt Issuance	1,158,093		1,158,093	2,976,320		1,818,227
Operating Transfers In	0		0	412,500		412,500
Operating Transfers Out	0		0	(10,000)		(10,000)
Total Other Financing Sources (Uses)	 1,158,093		1,158,093	 3,378,820		2,220,727
Excess (Deficiency) of Revenues Over (Under) Expenditures						
and Other Financing Sources	(339,540)		(1,939,540)	1,131,242		3,070,782
Fund Balances, October 1	 507,915	_	507,915	 954,052		446,137
Fund Balances (Deficits), September 30	\$ 168,375	\$	(1,431,625)	\$ 2,085,294	\$	3,516,919

PARKS PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

	Original	Revised			Variance Favorable
	Budget	Budget	Actual	(Unfavorable)
Revenues:					<u> </u>
Charges for Services	\$ 0	\$ 0	\$ 45,880	\$	45,880
Investment Income	16,000	16,000	100,313		84,313
Total Revenues	 16,000	 16,000	 146,193		130,193
Expenditures:					
Current:					
Reimbursed Adminstrative	42,900	42,900	62,420		(19,520)
Other	0	0	368		(368)
Capital Outlay	2,665,000	2,665,000	1,241,938		1,423,062
Debt Service:					
Issuance Costs	20,400	20,400	18,041		2,359
Total Expenditures	2,728,300	2,728,300	1,322,767	_	1,405,533
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	 (2,712,300)	 (2,712,300)	 (1,176,574)		1,535,726
Other Financing Sources:					
Proceeds from Long Term Debt Issuance	2,458,000	2,458,000	2,309,680		(148,320)
Operating Transfers In	24,000	24,000	0		(24,000)
Total Other Financing Sources	2,482,000	2,482,000	2,309,680		(172,320)
Excess (Deficiency) of Revenues and Other Financing Sources Over					
(Under) Expenditures	(230,300)	(230,300)	1,133,106		1,363,406
Fund Balances, October 1	 287,572	 287,572	597,656		310,084
Fund Balances, September 30	\$ 57,272	\$ 57,272	\$ 1,730,762	\$	1,673,490

STREETS PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (BUDGETARY BASIS)

		Original		Revised				Variance Favorable
		Budget		Budget		Actual	(Unfavorable)
Revenues:								<u>.</u>
Intergovernmental	\$	0	\$	0	\$	18,180	\$	18,180
Investment Income		206,000		206,000		734,238		528,238
Other		900,000		900,000		21,816		(878,184)
Total Revenues		1,106,000		1,106,000		774,234		(331,766)
Expenditures:								
Current:								
Reimbursed Adminstrative		200,000		200,000		250,356		(50,356)
Other		213,000		213,000		49,026		163,974
Capital Outlay	1	2,115,000		12,115,000		3,181,235		8,933,765
Debt Service								
Issuance Costs		79,000		79,000		64,644		14,356
Intergovernmental		0		0		241,160		(241,160)
Total Expenditures	1	2,607,000		12,607,000		3,786,421		8,820,579
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	(1	1,501,000)		(11,501,000)		(3,012,187)		8,488,813
Other Financing Sources (Uses):								
Proceeds from Long Term Debt Issuance		8,520,000		8,520,000		8,566,360		46,360
Operating Transfers Out		0		0		(383,000)		(383,000)
Total Other Financing Sources (Uses)		8,520,000		8,520,000		8,183,360		(336,640)
Excess (Deficiency) of Revenues and Other Financing Sources Over								
(Under) Expenditures	((2,981,000)		(2,981,000)		5,171,173		8,152,173
Fund Balances, October 1		3,742,273	_	3,742,273	_	7,580,216	_	3,837,943
Fund Balances, September 30	\$	761,273	\$	761,273	\$	12,751,389	\$	11,990,116

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. In these funds, the intent of the government's council is that costs of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges, or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

<u>Electric</u> - to account for revenues and expenses related to the operation and maintenance of the electric systems of the City. All activities necessary to provide such services are accounted for in this fund and include, but are not limited to, administration, operations, maintenance, utility billing and collections, meter reading, and financing and related debt service.

<u>Water</u> - to account for revenues and expenses related to the operation and maintenance of the water systems of the City. All activities necessary to provide such services are accounted for in this fund and include, but are not limited to, administration, operations, maintenance, and financing and related debt service.

<u>Sewer</u> - to account for revenues and expenses related to the operation and maintenance of the sewer systems of the City. All activities necessary to provide such services are accounted for in this fund and include, but are not limited to, administration, operations, maintenance, and financing and related debt service.

<u>Solid Waste Collection</u> - to account for all sanitation collection and disposal activities by the City for both residential and commercial residents.

<u>Cedar Creek Condominiums</u> - to account for revenues and expenses related to the operation and maintenance of the Cedar Creek Condominiums.

Northgate Parking Garage - to account for revenues and expenses related to the operation and maintenance of the Northgate parking garage and parking lot.

ENTERPRISE FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

	Electric	Water	Sewer
Current Assets:			
Equity in Cash and Cash Equivalents	\$ 7,380,010	\$ 3,009,370	\$ 877,640
Equity in Investments	11,551,800	5,180,548	1,373,875
Receivables:			
Accrued Interest	292,987	120,607	32,372
Accounts	5,581,590	1,343,301	832,249
Escrow	0	0	0
Other	1,139,549	0	0
Less Allowance for Uncollectible Accounts	(1,345,411)	(38,167)	(46,583)
Due from Other Funds	0	0	0
Interfund Receivables	0	0	0
Inventories	1,407,233	322,395	14,694
Total Current Assets	26,007,758	9,938,054	3,084,247
Restricted Assets:			
Equity in Cash and Cash Equivalents	947,291	2,566,496	2,619,820
Equity in Investments	1,482,903	4,017,641	4,102,652
Receivables:			
Accrued Interest	12,015	77,775	87,757
Accounts	7,686	0	0
Special Assessments	0	1,813	3,984
Less Allowance for Uncollectible Accounts	0	0	0
Total Restricted Assets	2,449,895	6,663,725	6,814,213
Note Receivable from Joint Venture	0	0	0
Equity in Joint Venture	0	0	0
Deferred Charges:			
Water Well	0	1,167,075	0
Bond Issuance Costs	215,352	168,058	354,808
Accumulated Amortization	(67,683)	(1,088,258)	(107,589)
Total Deferred Charges	147,669	246,875	247,219
3		· · ·	
Property and Equipment:			
Utility Plant	42,147,439	42,742,779	44,701,494
Buildings	0	898,760	822,954
Machinery and Equipment	219,513	966,375	1,388,359
Accumulated Depreciation	(15,496,021)	(15,161,584)	(11,500,594)
Construction in Progress	13,772,081	1,920,755	4,309,786
Land	0	537,385	474,210
Total Property and Equipment, Net	40,643,012	31,904,470	40,196,209
Total Assets	\$ 69,248,334	\$ 48,753,124	\$ 50,341,888

							To	otals	
	olid Waste Collection		edar Creek ndominium		Northgate rking Garage		2000		1999
	Collection		naominam	га	Iking Garage		2000		1999
\$	766,136	\$	95,793	\$	2,088,028	\$	14,216,977	\$	5,127,881
Ψ	1,199,324	Ψ	149,957	Ψ	3,268,637	Ψ	22,724,141	Ψ	27,554,596
	.,,.		,		-,,		, ,,		_,,,,,,,,,,
	40,441		0		72,321		558,728		411,407
	464,385		0		0		8,221,525		8,271,061
	0		192,790		0		192,790		177,748
	0		0		0		1,139,549		1,158,377
	(30,255)		0		0		(1,460,416)		(1,381,423)
	0		0		0		0		722,161
	0		0		0		0		245,959
	1,525		0		0		1,745,847		1,378,164
	2,441,556		438,540		5,428,986		47,339,141		43,665,931
	0		0		0		6,133,607		1,329,228
	0		0		0		9,603,196		7,142,592
	· ·		· ·		· ·		0,000,100		.,,
	0		0		0		177,547		74,558
	0		0		0		7,686		18,974
	0		0		0		5,797		5,797
	0		0		0		0		(19,763)
	0		0		0		15,927,833		8,551,386
			_		_				_
	0		0		0		0		135,452
	5,033,932		0		0		5,033,932		4,117,722
							_		
	0		0		0		1,167,075		1,167,075
	0		0		52,000		790,218		662,873
	0		0		(168)		(1,263,698)		(1,223,021)
	0		0		51,832		693,595		606,927
				-	0.,002	_	000,000		000,021
	•						100 501 510		
	0		0		0		129,591,712		125,291,975
	0		0		0		1,721,714		1,721,714
	1,292,542		0		26,785		3,893,574		3,980,110
	(1,242,230)		0		(1,487)		(43,401,916)		(40,094,471)
	0		0		791,567		20,794,189		12,243,752
	50.212		0		672,811		1,684,406		1,684,406
•	50,312	<u>¢</u>	139.540	<u>¢</u>	1,489,676	œ.	114,283,679	¢.	104,827,486
Φ	7,525,800	\$	438,540	\$	6,970,494	\$	183,278,180	\$	161,904,904

ENTERPRISE FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

Liabilities and Fund Equity Current Liabilities: 4,187,284 \$ 235,171 \$ 34,935 Due to Other Funds 0 0 0 Accrued Interest Payable 0 0 0 Retainage Payable 0 0 0 Interfund Payable 0 0 0 Accrued Liabilities 352,950 20,013 23,972 Customer Construction Advances 24,362 55,290 12,130 Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 Otal Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: Accounts Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Accrued Interest Payable 131,74 0 0 Retainage Payable 1,654,754 156,388 0 Revenue Bonds 1,932 <td< th=""><th></th><th>Electric</th><th>Water</th><th colspan="3">Sewer</th></td<>		Electric	Water	Sewer		
Accounts Payable \$4,187,284 \$235,171 \$34,935 Due to Other Funds 0 0 0 Accrued Interest Payable 0 0 0 Retainage Payable 0 16,817 0 Interfund Payable 0 0 0 Accrued Liabilities 352,950 20,013 23,972 Customer Construction Advances 24,382 55,290 12,130 Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 Cotal Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: Accounts Payable from Restricted Assets: 32,400 298,904 670,914 Accrued Interest Payable from Restricted Assets: 134,003 298,904 670,914 Accrued Liabilities Payable from Restricted Assets 13,174 0 0 Revenue Bonds 1,654,754 156,388 0 Revenue Bonds 10,868,750 9,357,450 19,458,800	Liabilities and Fund Equity	<u> </u>				
Due to Other Funds 0 0 0 Accrued Interest Payable 0 0 0 Retainage Payable 0 16,817 0 Interfund Payable 0 0 0 Customer Construction Advances 352,950 20,013 23,972 Customer Construction Advances 24,382 55,290 12,130 Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: 32,861 670,914 Accorused Interest Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable from 13,174 0 0 0 Revenue Bonds 1,654,754 156,388	Current Liabilities:					
Accrued Interest Payable 0 16,817 0 Interfund Payable 0 16,817 0 Interfund Payable 0 0 0 Accrued Liabilities 352,950 20,013 23,972 Customer Construction Advances 24,382 55,290 12,130 Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 0 Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: 328,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 99,513 156,388 0 Revenue Bonds 13,67,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000	Accounts Payable	\$ 4,187,284	\$ 235,171	\$ 34,935		
Retainage Payable 0 16,817 0 Interfund Payable 0 0 0 Accrued Liabilities 352,950 20,013 23,972 Customer Construction Advances 24,382 55,290 12,130 Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: 327,641 71,037 Accrued Liabilities Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Accrued Liabilities Payable 99,513 151,927 313,341 Retainage Payable 99,513 151,927 313,341 Retainage Payable 99,513 151,927 313,341 Retainage Bayable 99,513 151,927 313,341 Retainage Sayable 99,513 151,927 313,341 Retainage Sayable 99,513 151,928 0 <td>Due to Other Funds</td> <td>0</td> <td>0</td> <td>0</td>	Due to Other Funds	0	0	0		
Interfund Payable	Accrued Interest Payable	0	0	0		
Accrued Liabilities 352,950 20,013 23,972 Customer Construction Advances 24,882 55,290 12,130 Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: Accounts Payable 134,003 298,904 670,914 Accound Interest Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds	Retainage Payable	0	16,817	0		
Customer Construction Advances 24,382 55,290 12,130 Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: Accounts Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 0 Refundable Deposits 1,654,754 156,388 0 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities 3 4,562,628 (42,500) (54,736) Certificates of Obligation 0 0 0 0	Interfund Payable	0	0	0		
Other Deferred Revenues 822 350 0 Certificates of Obligation 0 0 0 Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: Accounts Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: 4,688,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 9 0	Accrued Liabilities	352,950	20,013	23,972		
Certificates of Obligation 0 0 0 Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets:	Customer Construction Advances	24,382	55,290	12,130		
Total Current Liabilities 4,565,438 327,641 71,037 Current Liabilities Payable from Restricted Assets: 327,641 71,037 Accounts Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,774 0 0 Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: 8,901,294 1,482,901 2,347,116 Noncurrent Liabilities: 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 0 Accrued Vacation 89,556 41,886 56,598 <tr< td=""><td>Other Deferred Revenues</td><td>822</td><td>350</td><td>0</td></tr<>	Other Deferred Revenues	822	350	0		
Current Liabilities Payable from Restricted Assets: 34,003 298,904 670,914 Accounts Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 0 Refundable Deposits 1,654,754 156,388 0 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: 2 8 (42,500) (54,736) Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund	Certificates of Obligation	0	0	0		
Restricted Assets: Accounts Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Reserved for Debt Ser	Total Current Liabilities	4,565,438	327,641	71,037		
Accounts Payable 134,003 298,904 670,914 Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service <	Current Liabilities Payable from					
Accrued Interest Payable 99,513 151,927 313,341 Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved f	Restricted Assets:					
Retainage Payable 0 19,532 33,861 Accrued Liabilities 13,174 0 0 Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758	Accounts Payable	134,003	298,904	670,914		
Accrued Liabilities 13,174 0 0 Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated <td>Accrued Interest Payable</td> <td>99,513</td> <td>151,927</td> <td>313,341</td>	Accrued Interest Payable	99,513	151,927	313,341		
Refundable Deposits 1,654,754 156,388 0 Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 0 Unappropriated 31,581,533 18,990,275 11,353,926	Retainage Payable	0	19,532	33,861		
Revenue Bonds 999,850 856,150 1,329,000 Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Accrued Liabilities	13,174	0	0		
Total Current Liabilities Payable from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Refundable Deposits	1,654,754	156,388	0		
from Restricted Assets 2,901,294 1,482,901 2,347,116 Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Revenue Bonds	999,850	856,150	1,329,000		
Noncurrent Liabilities: Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Total Current Liabilities Payable	<u>, </u>	<u>, </u>			
Revenue Bonds 10,868,750 9,357,450 19,458,800 Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	from Restricted Assets	2,901,294	1,482,901	2,347,116		
Unamortized Premium on Bonds (55,628) (42,500) (54,736) Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Noncurrent Liabilities:					
Certificates of Obligation 0 0 0 Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Revenue Bonds	10,868,750	9,357,450	19,458,800		
Accrued Vacation 89,556 41,886 56,598 Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Unamortized Premium on Bonds	(55,628)	(42,500)	(54,736)		
Total Noncurrent Liabilities 10,902,678 9,356,836 19,460,662 Total Liabilities 18,369,410 11,167,378 21,878,815 Fund Equity: Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Certificates of Obligation	0	0	0		
Fund Equity: 18,369,410 11,167,378 21,878,815 Fund Equity: 3,656,581 12,231,084 11,165,298 Retained Earnings: 8 12,231,084 11,165,298 Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Accrued Vacation	89,556	41,886	56,598		
Fund Equity: Contributed Capital Retained Earnings: Reserved for Debt Service Reserved for Capital Projects Appropriated Unappropriated Total Fund Equity Solve Text Service 1,305,091	Total Noncurrent Liabilities	10,902,678	9,356,836	19,460,662		
Contributed Capital 3,656,581 12,231,084 11,165,298 Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Total Liabilities	18,369,410	11,167,378	21,878,815		
Retained Earnings: Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Fund Equity:					
Reserved for Debt Service 685,161 616,628 1,305,091 Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Contributed Capital	3,656,581	12,231,084	11,165,298		
Reserved for Capital Projects 285,696 5,747,759 4,638,758 Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Retained Earnings:					
Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Reserved for Debt Service	685,161	616,628	1,305,091		
Appropriated 14,669,953 0 0 Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Reserved for Capital Projects	285,696	5,747,759	4,638,758		
Unappropriated 31,581,533 18,990,275 11,353,926 Total Fund Equity 50,878,924 37,585,746 28,463,073	Appropriated	14,669,953	0	0		
Total Fund Equity 50,878,924 37,585,746 28,463,073			18,990,275	11,353,926		
	Total Fund Equity		37,585,746	28,463,073		
	Total Liabilities and Fund Equity		\$ 48,753,124	\$ 50,341,888		

Solid Waste Collection Cedra Creek Condominium Northqaate Parking Garage 2000 1999 \$ 48,175 \$ 142,981 \$ 248,395 \$ 4,896,941 \$ 3,015,285 0 0 0 0 0 722,161 0 0 0 0 0 722,161 0 0 0 0 0 71,610 0 0 0 0 0 189,253 36,067 21,610 0 0 0 0 0 0 189,253 36,067 21,610 0 0 0 0 0 0 189,253 36,067 21,610 0 0 0 0 1,172 638,969 91,802 91,802 91,802 0 0 0 1,172 1,172 1,172 1,172 1,172 1,172 1,172 1,172 1,172 1,172 1,172 0 0 1,172 1,172 0 0 1,172							Totals				
\$ 48,175 \$ 142,981 \$ 248,395 \$ 4,896,941 \$ 3,015,285 0 0 0 0 0 0 722,161 0 0 0 26,509 26,509 5,704 0 0 0 19,250 36,067 21,610 0 0 0 0 0 0 0 189,253 55,679 0 0 798 453,412 638,969 0 0 0 0 0 91,802 91,802 0 0 0 0 1,172 1,172 0 0 0 232,000 232,000 0 103,854 142,981 526,952 5,737,903 4,685,956 0 0 0 0 0 564,781 333,232 0 0 0 0 533,393 200,807 0 0 0 533,393 200,807 0 0 0 0 13,174 13,174 0 0 0 0 544,781 333,232 0 0 0 0 0 13,174 133,174 0 0 0 0 0 13,174 133,174 0 0 0 0 0 1,811,42 1,633,516 0 0 0 0 0 3,185,000 3,595,000 0 0 0 0 6,731,311 6,450,173 0 0 0 0 6,265,000 6,265,000 0 0 20,540 0 6,265,000 6,265,000 0 0 20,540 0 6,265,000 6,265,000 0 0 20,540 0 6,265,001 64,005,777 32,386,312 124,394 142,981 6,792,013 58,474,991 43,522,441 54,901 0 0 0 27,107,864 24,399,326 0 0 0 0 0 2,606,880 2,446,530 0 0 0 0 0 10,672,213 4,076,282 0 0 0 0 0 146,6279 87,460,325 7,346,505 295,559 178,481 69,746,279 87,460,325 7,401,406 295,559 178,481 69,746,279 87,460,325 7,401,406 295,559 178,481 69,746,279 87,460,325 7,401,406 295,559 178,481 124,803,189 118,382,463						-				4000	
0 0 0 722,161 0 0 26,509 26,509 5,704 0 0 19,250 36,067 21,610 0 0 0 0 0 189,253 55,679 0 798 453,412 638,969 0 0 0 91,802 91,802 0 0 0 1,172 1,172 0 0 0 1,172 1,172 0 0 232,000 232,000 0 103,854 142,981 526,952 5,737,903 4,685,956 0 0 0 564,781 333,232 0 0 0 564,781 333,232 0 0 0 53,393 20,807 0 0 0 13,174 13,174 1,633,516 0 0 1,811,142 1,633,516 0 0 0 6,731,311 6,450,173	_	Collection	Co	ndominium	Pari	king Garage	_	2000		1999	
0 0 0 722,161 0 0 26,509 26,509 5,704 0 0 19,250 36,067 21,610 0 0 0 0 0 189,253 55,679 0 798 453,412 638,969 0 0 0 91,802 91,802 0 0 0 1,172 1,172 0 0 0 1,172 1,172 0 0 232,000 232,000 0 103,854 142,981 526,952 5,737,903 4,685,956 0 0 0 564,781 333,232 0 0 0 564,781 333,232 0 0 0 53,393 20,807 0 0 0 13,174 13,174 1,633,516 0 0 1,811,142 1,633,516 0 0 0 6,731,311 6,450,173											
0 0 26,509 26,509 5,704 0 0 0 36,067 21,610 0 0 0 0 189,253 55,679 0 798 453,412 638,969 0 0 0 91,802 91,802 0 0 0 1,172 1,172 0 0 232,000 0 0 0 0 232,000 0 0 0 0 232,000 0 0 0 0 232,000 0 0 0 0 0 564,781 333,232 0 0 0 53,393 200,807 0 0 0 13,174 13,174 0 0 0 1,811,142 1,633,516 0 0 0 3,185,000 32,370,000 0 0 0 6,731,311 6,450,173 0 0	\$	48,175	\$	142,981	\$	248,395	\$	4,896,941	\$	3,015,285	
0 0 19,250 36,067 21,610 0 0 0 0 189,253 55,679 0 798 453,412 638,969 0 0 0 91,802 91,802 0 0 0 1,172 1,172 0 0 0 232,000 232,000 0 103,854 142,981 526,952 5,737,903 4,685,956 0 0 0 564,781 333,232 0 0 0 53,393 200,807 0 0 0 13,174 13,174 13,174 13,174 13,174 13,174 0 0 0 1,811,142 1,633,516 0 0 0 3,185,000 3,595,000 0 0 0 6,731,311 6,450,173 0 0 0 6,265,000 0 0 0 0 6,265,000 0 <		0		0		0		0		722,161	
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\$ 7,525,800 \$ 438,540 \$ 6,970,494 \$ 183,278,180 \$ 161,904,904	_										
	\$	7,525,800	\$	438,540	\$	6,970,494	\$	183,278,180	\$	161,904,904	

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

For the Fiscal Year Ended September 30, 2000 (With comparative totals for the fiscal year ended September 30, 1999)

		Electric		Water		Sewer
Operating Revenues:	•	05 005 740	•	0	•	•
Electric Sales	\$	35,295,718	\$	0	\$	0
Water Sales		0		8,703,923		•
Sewer Service		0		0		6,992,172
Garbage Collection Fees		0		0 0		0
Charges for Services Other		-		_		•
Total Operating Revenues		1,394,271 36,689,989		360,525 9,064,448		185,975 7,178,147
Total Operating Revenues		30,009,909		9,064,446		7,170,147
Operating Expenses:						
Purchased Power		23,602,115		0		0
Salaries and Benefits		2,108,988		1,267,828		1,351,118
Supplies		163,251		111,386		246,264
Maintenance		477,143		722,126		443,239
Purchased Professional Services		702,685		133,067		124,367
Purchased Property Services		67,990		940,474		314,310
Other Purchased Services		416,392		160,860		350,575
Reimbursed Administrative		1,361,587		954,399		878,995
Depreciation		1,410,330		1,131,933		1,107,250
Other		124,909		89,599		35,562
Total Operating Expenses	_	30,435,390		5,511,672		4,851,680
Operating Income		6,254,599		3,552,776		2,326,467
Nonoperating Revenues (Expenses):						
Investment Income		1,291,492		755,835		420,578
Reimbursed Expenses		44,889		21,325		0
Grants		0		0		0
Earnings in Joint Venture		0		0		0
Interest Expense		(697,798)		(433,667)		(1,026,589)
Other, Net		(132,272)		17,211		23,543
Total Nonoperating Revenues (Expenses)		506,311		360,704		(582,468)
Income Before Operating Transfers		6,760,910		3,913,480		1,743,999
Operating Transfers:						
Operating Transfers Out		(6,767,685)		(2,178,700)		(702,600)
Total Operating Transfers	_	(6,767,685)		(2,178,700)		(702,600)
Total Operating Transfers	_	(0,101,000)		(2,110,100)		(102,000)
Net Income (Loss)		(6,775)		1,734,780		1,041,399
Retained Earnings, October 1		47,229,118		23,619,882		16,256,376
Retained Earnings, September 30	\$	47,222,343	\$	25,354,662	\$	17,297,775

			Tot	als
Solid Waste	Cedar Creek	Northgate		
Collection	Condominiums	Parking Garage	2000	1999
\$ 0	\$ 0	\$ 0	\$ 35,295,718	\$ 32,561,234
0	0	0	8,703,923	7,564,496
0	0	0	6,992,172	6,712,037
3,764,215	0	0	3,764,215	3,580,359
0	0	141,994	141,994	156,324
45,925	0	0	1,986,696	2,306,220
3,810,140	0	141,994	56,884,718	52,880,670
0	0	0	23,602,115	18,304,751
1,019,517	0	54,891	5,802,342	4,840,624
158,168	0	3,919	682,988	620,853
332,714	0	1,532	1,976,754	1,608,505
243,043	0	25,680	1,228,842	1,012,328
1,042,789	0	517	2,366,080	2,014,279
560,062	0	1,447	1,489,336	1,282,475
374,168	0	0	3,569,149	3,829,049
20,285	0	1,464	3,671,262	3,573,060
24,344	0	4,910	279,324	125,887
3,775,090	0	94,360	44,668,192	37,211,811
35,050	0	47,634	12,216,526	15,668,859
112,653	15,041	69,216	2,664,815	1,683,514
0	0	0	66,214	61,707
0	0	0	0	27,350
916,210	0	0	916,210	1,336,278
(3,940)	0	(29,830)	(2,191,824)	(2,133,589)
(19,410)	0	(1,813)	(112,741)	(136,433)
1,005,513	15,041	37,573	1,342,674	838,827
1,040,563	15,041	85,207	13,559,200	16,507,686
(274,900)	0	76 772	(0.047.043)	(F 400 47F)
(274,800)	0	76,773	(9,847,012)	(5,400,175)
(274,800)	0	76,773	(9,847,012)	(5,400,175)
765,763	15,041	161,980	3,712,188	11,107,511
6,580,742	280,518	16,501	93,983,137	82,875,626
\$ 7,346,505	\$ 295,559	\$ 178,481	\$ 97,695,325	\$ 93,983,137

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

For the Fiscal Year Ended September 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

	Electric	Water	Sewer
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 36,778,895	\$ 9,061,476	\$ 7,167,551
Cash Payments to Suppliers for Goods and Services	(25,629,660)	(3,088,644)	(2,368,552)
Cash Payments to Employees for services	(2,132,504)	(1,295,820)	(1,368,033)
Customer Deposits Received	924,920	84,267	0
Customer Deposits Returned	(756,873)	(64,334)	0
Cash Received for Reimbursed Expenses	44,889	21,325	0
Cash Received from Sale of Scrap	9,289	0	0
Cash Received from Collection Fees	6,047	0	0
Cash Received from Leases	353	0	0
Cash Received from Grants	0	0	0
Cash Received for Miscellaneous Revenues	1,503	17,369	8,488
Cash Paid for Miscellaneous Expenses	(13,919)	(5,233)	(1,696)
Net Cash Provided by Operating Activities	9,232,940	4,730,406	3,437,758
Cash Flows from Noncapital Financing Activities:			
Principal Received on Note	0	0	0
Interest Received on Note	0	0	0
Principal Received on Advance to Other Funds	245,959	0	0
Interest Received on Advance to Other Funds	5,891	0	0
Operating Transfers In from Other Funds	0	0	0
Operating Transfers Out to Other Funds	(6,767,685)	(2,178,700)	(702,600)
Principal Paid on Advance from Other Funds	0	0	0
Interest Paid on Advance from Other Funds	0	0	0
Cash Received form Other Funds	722,161	0	0
Cash Paid to Other Funds	0	0	0
Cash Paid to Public Agencies	(284,494)	0	0
Cash Received from Advance form Other Fund	(204,434)	0	0
Net Cash Provided (Used) by Noncapital Financing Activities	(6,078,168)	(2,178,700)	(702,600)
Net Casiff Tovided (Osed) by Nortcapital Financing Activities	(0,070,100)	(2,170,700)	(102,000)
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(5,281,430)	(1,938,870)	(2,262,911)
Proceeds from Sale of Assets	40,645	13,714	37,021
Capital Contributed by Developers	50,949	0	0
Principal Paid on Revenue Bonds	(1,071,550)	(659,400)	(1,864,050)
Principal Paid on Certificates of Obligation	0	0	0
Interest Paid on Revenue Bonds	(691,680)	(326,491)	(887,137)
Interest Paid on Certificates of Obligation	0	0	0
Interest Paid to Other Funds	0	0	0
Fees Paid to Fiscal Agent	(2,536)	(2,720)	(3,644)
Proceeds from Revneue Bonds	0	4,500,000	6,000,000
Issuance Costs Paid on Revenue Bonds	0	(32,398)	(42,323)
Cash Received from Other Funds	0) o	0
Cash Paid to Other Funds	0	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities:	(6,955,602)	1,553,835	976,956
(, -,	(-,,-0=)	.,,	2. 2,300

					To	tals	
 Solid Waste Collection	Cedar Condo	Creek minium	Northgate king Garage		2000	_	1999
\$ 3,802,166	\$	0	\$ 142,994	\$	56,953,082	\$	51,630,205
(2,718,463)		0	206,075		(33,599,244)		(29,440,322)
(1,040,225)		0	(57,002)		(5,893,584)		(4,785,203)
0		0	0		1,009,187		771,234
0		0	0		(821,207)		(1,132,166)
0		0	0		66,214		61,707
0		0	0		9,289		5,896
1,470		0	0		7,517		23,934
0		0	0		353		878
0		0	0		0		27,350
0		0	0		27,360		43,394
(12,190)		0	(8,773)		(41,811)		(42,536)
32,758		0	283,294		17,717,156		17,164,371
135,452		0	0		135,452		125,232
8,180		0	0		8,180		18,399
0		0	0		245,959		234,455
0		0	0		5,891		24,486
0		0	76,733		76,733		0
(274,800)		0	0		(9,923,785)		(5,400,175)
(115,801)		0	0		(115,801)		(112,376)
(3,940)		0	0		(3,940)		(11,578)
0		0	0		722,161		128,302
0		0	(73,452)		(73,452)		(722,161)
(37,000)		0	0		(321,494)		(211,250)
0		0	0		0		73,452
(287,909)		0	3,281	_	(9,244,096)	_	(5,853,214)
(45.700)		0	(647.707)		(10,146,707)		(0.472.507)
(15,709) 16,260		0 0	(647,787) 0		107,640		(8,173,597) 35,810
0		0	0		50,949		155,530
0		0	0		(3,595,000)		(3,565,000)
0		0	0		(3,393,000)		(3,303,000)
0		0	0		(1,905,308)		(2,170,664)
0		0	0		(1,905,508)		
0		0	(9,025)		(9,025)		(3,144)
0		0	(51,832)		(60,732)		(4,087) (7,316)
0		0	6,497,000		16,997,000		(7,310)
0		0	0,497,000		(74,721)		0
0		0	0		0		722,161
0		0	(722,161)		(722,161)		(128,302)
 		0	5,066,195		641,935	_	
 JJ 1		U	 5,000,195		041,933	_	(13,164,809)

(Continued)

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS For the Fiscal Year Ended September 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999) (Continued)

	Electric		Water		Sewer
Cash Flows from Investing Activities:					
Purchase of Investments	\$ (2,833,635)	\$	(2,763,325)	\$	(1,649,090)
Proceeds from Sale and Maturities of					
Investment Securities	9,986,568		2,027,440		310,715
Investment Income	 1,225,880	_	636,565	_	356,636
Net Cash Provided (Used) by Investing Activities:	 8,378,813	_	(99,320)	-	(981,739)
Net Increase in Cash and Cash Equivalents	4,577,983		4,006,221		2,730,375
Cash and Cash Equivalents, Oct. 1	3,749,318		1,569,645		767,085
Cash and Cash Equivalents, Sept. 30	8,327,301	=	5,575,866	=	3,497,460
Reconciliation of Operating Income to Net Cash					
Provided (Used) by Operating Activities:					
Operating Income	6,254,599		3,552,776		2,326,467
Adjustment to Reconcile Operating Income to Net	 	_	· · · · · · · · · · · · · · · · · · ·		
Cash Provided by Operating Activities:					
Depreciation	1,410,330		1,131,933		1,107,250
Provision for Uncollectible Accounts	81,405		25,881		30,848
Operating Grants	0		0		0
Miscellaneous Nonoperating Revenues	222,944		38,694		8,488
Miscellaneous Nonoperating Expenses	(13,919)		(5,233)		(1,696)
Change in Assets and Liabilities:					
Change in Accounts Receivable	70,078		(2,972)		(10,596)
Change in Other Receivables	18,828		0		0
Change in Inventory	(374,167)		4,060		(2,049)
Change in Accounts Payable	1,609,522		5,986		9,267
Change in Accrued Liabilities	(68,541)		(39,562)		(35,694)
Change in Deferred Revenue	0		0		0
Change in Refundable Deposits	7,184		19,933		0
Change in Accrued Vacation	 14,677		(1,090)	_	5,473
Total Adjustments	2,978,341		1,177,630		1,111,291
Net Cash Provided by Operating Activities	\$ 9,232,940	\$_	4,730,406	\$	3,437,758

					To	tals	
olid Waste Collection	dar Creek ndominium		Northgate rking Garage		2000		1999
\$ (260,722)	\$ (32,595)	\$	(3,972,217)	\$	(11,511,584)	\$	(23,833,883)
851,873	89,830		720,354		13,986,780		25,375,881
97,082	0		(12,879)		2,303,284		2,265,420
688,233	57,235	_	(3,264,742)	_	4,778,480	_	3,807,418
433,633	57,235		2,088,028		13,893,475		1,953,766
332,503	38,558		0		6,457,109		4,503,343
766,136	95,793		2,088,028	=	20,350,584	=	6,457,109
 35,050	0_		47,634	_	12,216,526	_	15,668,859
20,285	0		1,464		3,671,262		3,573,060
19,182	0		0		157,316		150,179
0	0		0		0		27,350
1,470	0		0		271,596		135,809
(12,090)	0		(8,773)		(41,711)		(42,536)
(7,974)	0		1,000		49,536		(1,217,805)
0	0		0		18,828		(32,660)
4,473	0		0		(367,683)		(268,865)
12,593	0		244,287		1,881,655		(741,343)
(39,381)	0		(2,379)		(185,557)		251,794
0	0		0		0		0
0	0		0		27,117		(360,932)
(850)	 0		61	_	18,271	_	21,461
(2,292)	0		235,660	_	5,500,630	_	1,495,512
\$ 32,758	\$ 0	\$	283,294	\$	17,717,156	\$_	17,164,371

ELECTRIC FUND

SCHEDULE OF REVENUES

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues:	A 07744000	A 07.744.000		4 (4.040.0 5 0)
Electric Sales	\$ 37,714,998	\$ 37,714,998	\$ 36,101,940	\$ (1,613,058)
Forfeits, Discounts and Penalties	430,000	430,000	760,367	330,367
Electric Property Rentals	52,000	52,000	51,533	(467)
Connect Fees	200,000	200,000	198,105	(1,895)
Miscellaneous	1,000,000	1,000,000	378,009	(621,991)
Total Operating Revenues	39,396,998	39,396,998	37,489,954	(1,907,044)
Nonoperating Revenues:				
Investment Income	918,600	918,600	1,218,202	299,602
Reimbursed Expenses	10,150	10,150	44,889	34,739
Other	102,500	102,500	65,232	(37,268)
Total Nonoperating Revenues	1,031,250	1,031,250	1,328,323	297,073
Energy Project Fund:				
Investment Income	0	0	10,574	10,574
Total Energy Project Fund	0	0	10,574	10,574
Revenue Bond I&S Fund:				
Investment Income	0	0	27,364	27,364
Operating Transfers In	1,771,712	1,771,712	1,771,712	0
Total Revenue Bond I&S Fund	1,771,712	1,771,712	1,799,076	27,364
Electric Revenue Bond Funds:				
Investment Income	25,000	25,000	(1,436)	(26,436)
Contributions	0	0	39,661	39,661
Other	0	0	7,458	7,458
Operating Transfers In	4,060,000	4,060,000	4,320,279	260,279
Total Electric Revenue Bond Funds	4,085,000	4,085,000	4,365,962	280,962
Total Electric Fund Revenues	\$ 46,284,960	\$ 46,284,960	\$ 44,993,889	\$ (1,291,071)

ELECTRIC FUND SCHEDULE OF EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

		Original		Revised				Variance avorable
		Budget		Budget		Actual	(U	nfavorable)
Administration:	•		•	0.40 ==0	•		•	00 =04
Salaries and Benefits	\$	309,524	\$	312,579	\$	289,995	\$	22,584
Supplies		55,780		55,780		48,445		7,335
Maintenance		34,610		34,610		30,042		4,568
Purchased Professional Services		75,000		85,510		17,708		67,802
Purchased Property Services		47,110		47,110		42,937		4,173
Other Purchased Services		32,649		34,436		41,955		(7,519)
Capital Outlay		20,400		20,694		6,706		13,988
Total Administration		575,073		590,719		477,788		112,931
Warehouse:								
Salaries and Benefits		102,330		102,798		107,004		(4,206)
Supplies		2,900		2,900		3,761		(861)
Maintenance		9,260		9,260		9,064		196
Purchased Professional Services		75		75		46		29
Purchased Property Services		530		530		384		146
Capital Outlay		13,134		13,134		13,575		(441)
Total Warehouse		128,229		128,697		133,834		(5,137)
Electrical Administration:								
Salaries and Benefits		1,139,841		1,177,308		1,169,358		7,950
Supplies		74,740		74,740		86,245		(11,505)
Maintenance		492,331		492,331		351,128		141,203
Purchased Professional Services		939,733		939,733		670,936		268,797
Purchased Property Services		16,010		16,010		15,021		989
Other Purchased Services		268,700		268,700		270,683		(1,983)
Capital Outlay		12,000		53,148		79,458		(26,310)
Total Electrical Administration		2,943,355		3,021,970		2,642,829		379,141
Metering:								
Salaries and Benefits		414,843		419,731		448,764		(29,033)
Supplies		23,110		23,110		18,383		4,727
Maintenance		135,720		135,720		67,865		67,855
Purchased Professional Services		1,000		1,000		2,058		(1,058)
Purchased Property Services		6,850		6,850		4,051		2,799
Other Purchased Services		58,604		58,604		46,086		12,518
Capital Outlay		80,000		80,000		87,372		(7,372)
Total Metering		720,127		725,015		674,579	-	50,436
		(Contin	ued)	,		0,0.0		55,.55

ELECTRIC FUND SCHEDULE OF EXPENSES

BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

(Continued)

	(Contin	iueu)			
	Original		Revised		Variance Favorable
	Budget		Budget	Actual	Infavorable)
Utility Dispatch Operations:				 	
Salaries and Benefits	\$ 314,517	\$	318,794	\$ 404,816	\$ (86,022)
Supplies	1,800		1,800	2,824	(1,024)
Maintenance	17,130		17,130	17,513	(383)
Purchased Professional Services	0		0	62	(62)
Purchased Property Services	3,930		3,930	5,264	(1,334)
Other Purchased Services	17,438		17,438	18,812	(1,374)
Total Utility Dispatch Operations	354,815		359,092	449,291	(90,199)
Energy Conservation:					
Salaries and Benefits	39,365		39,976	42,129	(2,153)
Supplies	6,532		6,532	3,593	2,939
Maintenance	1,832		1,832	1,530	302
Purchased Professional Services	40,826		40,826	11,875	28,951
Purchased Property Services	1,055		1,055	333	722
Other Purchased Services	32,395		32,395	25,262	7,133
Capital Outlay	0		0	1,280	(1,280)
Other	100,475		100,475	125,383	(24,908)
Total Energy Conservation	 222,480	_	223,091	211,385	11,706
Purchased Power:					
Purchased Property Services	24,883,646		24,883,646	23,576,780	1,306,866
Other Purchased Services	 0		0	 18	 (18)
Total Purchased Power	 24,883,646		24,883,646	23,576,798	 1,306,848
Nondepartmental:					
Reimbursed Administrative	1,259,087		1,259,087	1,259,087	0
Other Operating Expenses	0		0	(81,687)	81,687
Public Agency Funding	189,494		189,494	284,494	(95,000)
Return on Investment	3,952,785		3,952,785	3,952,785	0
Operating Transfers Out	6,146,612		6,549,712	8,906,891	(2,357,179)
Capital Outlay	300,000		300,000	344,038	(44,038)
Contingency	 160,471		148,174	 0	 148,174
Total Nondepartmental	12,008,449		12,399,252	14,665,608	(2,266,356)
	(Contir	nued)			

ELECTRIC FUND SCHEDULE OF EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

(Continued)

	(,		
	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenue Bond I&S Fund:				
Other Purchased Services	\$ 0	\$ 0	\$ 820	\$ (820)
Prinicipal Payments	1,074,250	1,074,250	1,071,550	2,700
Interest Expense	697,462	697,462	692,688	4,774
Fiscal Agent's Fees	0	0	2,536	(2,536)
Total Revenue Bond I&S Fund	1,771,712	1,771,712	1,767,594	4,118
Electric Revenue Bond Fund:				
Purchased Professional Services	0	0	368	(368)
Reimbursed Administrative	102,500	102,500	102,500	0
Capital Outlay	3,977,400	3,977,400	4,067,295	(89,895)
Total Electric Revenue Bond Fund	4,079,900	4,079,900	4,170,163	(90,263)
Total Electric Fund Expenses	\$ 47,687,786	\$ 48,183,094	\$ 48,769,869	\$ (586,775)

WATER FUND

SCHEDULE OF REVENUES

BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

	Orig Bud		Revised Budget		Actual	(Variance Favorable Unfavorable)
Operating Revenues:							
Water Sales		9,000 \$	7,289,000	\$	8,975,806	\$	1,686,806
Forfeits, Discounts and Penalties		7,000	87,000		0		(87,000)
Water Taps	24	9,000	249,000		310,850		61,850
Connect Fees	3	6,500	36,500		46,865		10,365
Miscellaneous Operating Revenues		350	350		433		83
Total Operating Revenues	7,66	1,850	7,661,850	_	9,333,954		1,672,104
Nonoperating Revenues:							
Investment Income	45	0,000	450,000		440,877		(9,123)
Reimbursed Expenses		0	0		21,325		21,325
Other		1,050	1,050		13,617		12,567
Total Nonoperating Revenues	45	1,050	451,050		475,819		24,769
					_		_
Revenue Bond I&S Fund:							
Investment Income		0	0		53,728		53,728
Operating Transfers In	97	9,321	979,321		979,321		0
Total Water Revenue I&S Fund	97	9,321	979,321		1,033,049		53,728
Water Revenue Bond Funds:							
Investment Income	17	0,000	170,000		233,396		63,396
Operating Transfers In	3,37	8,000	3,378,000		378,000		(3,000,000)
Proceeds from Long-Term Debt	7,30	0,000	7,300,000		4,500,000		(2,800,000)
Total Water Revenue Bond Funds	10,84	8,000	10,848,000	_	5,111,396		(5,736,604)
Total Water Fund Revenues	\$ 19,94	0,221 \$	19,940,221	\$	15,954,218	\$	(3,986,003)

WATER FUND

SCHEDULE OF EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

		Original Budget	· 	Revised Budget		Actual	(l	Variance Favorable Jnfavorable)
Water Production:	_		_				_	
Salaries and Benefits	\$	210,801	\$	213,534	\$	203,052	\$	10,482
Supplies		47,100		47,100		46,209		891
Maintenance		121,848		403,848		380,546		23,302
Purchased Professional Services		88,800		159,247		120,699		38,548
Purchased Property Services		695,660		695,660		885,836		(190,176)
Other Purchased Services		45,792		45,792		46,013		(221)
Other		0		59,100		59,092		8
Total Water Production		1,210,001		1,624,281		1,741,447		(117,166)
Water Distribution:								
Salaries and Benefits		570,401		628,983		638,092		(9,109)
Supplies		26,855		26,855		40,476		(13,621)
Maintenance		192,461		266,461		331,232		(64,771)
Purchased Professional Services		20,815		20,815		12,092		8,723
Purchased Property Services		12,484		12,484		9,832		2,652
Other Purchased Services		106,651		106,651		82,887		23,764
Capital Outlay		74,460		97,460		116,943		(19,483)
Total Water Distribution		1,004,127		1,159,709		1,231,554		(71,845)
Engineering:								
Salaries and Benefits		443,584		452,694		420,398		32,296
Supplies		27,650		27,650		24,701		2,949
Maintenance		13,050		13,050		10,348		2,702
Purchased Professional Services		25,710		25,710		276		25,434
Purchased Property Services		4,228		4,228		4,148		25,434
Other Purchased Services		27,953		27,953		31,959		(4,006)
Capital Outlay		25,000		25,000		61,465		(36,465)
Total Engineering		567,175	-	576,285		553,295		22,990
rota. Zitginoomig		301,110		0.0,200	-	333,233		
Nondepartmental:								
Reimbursed Administrative		812,875		812,875		812,875		0
Other Operating Expenses		0		0		1,757		(1,757)
Interest Expense		766,200		766,200		766,200		0
Other Nonoperating Expenses		0		0		742		(742)
Operating Transfers Out		4,369,821		4,369,821		2,769,821		1,600,000
Contingency		66,145		63,645		0		63,645
Total Nondepartmental		6,015,041		6,012,541		4,351,395		1,661,146
	_	(Contin	nued)					

WATER FUND

SCHEDULE OF EXPENSES

BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

(Continued)

							Variance	
	Original Revised					Favorable		
	Budget		Budget		Actual		(Unfavorable)	
Revenue Bond I&S Fund:								
Prinicipal Payments	\$ 656,700	\$	656,700	\$	659,400	\$	(2,700)	
Interest Expense	322,621		322,621		327,395		(4,774)	
Fiscal Agent's Fees	0		0		2,301		(2,301)	
Total Revenue Bond I&S Fund	 979,321		979,321		989,096		(9,775)	
Water Revenue Bond Fund:								
Purchased Professional Services	0		0		368		(368)	
Reimbursed Administrative	118,600		118,600		147,375		(28,775)	
Capital Outlay	6,850,205		6,850,205	1,898,119		4,952,086		
Debt Issuance Costs	150,000		150,000	0			150,000	
Total Water Revenue Bond Fund	7,118,805		7,118,805		2,045,862		5,072,943	
Total Water Fund Expenses	\$ 16,894,470	\$	17,470,942	\$	10,912,649	\$	6,558,293	

SEWER FUND

SCHEDULE OF REVENUES

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Fiscal Year Ended September 30, 2000

	Original	Revised		Variance Favorable		
	Budget	Budget	Actual	(Unfavorable)		
Operating Revenues:						
Sewer Service	\$ 6,710,000	\$ 6,710,000	\$ 7,142,070	\$ 432,070		
Forfeits, Discounts and Penalties	75,400	75,400	0	(75,400)		
Sewer Taps	140,000	140,000	179,700	39,700		
Other	600	600	0	(600)		
Total Operating Revenues	6,926,000	6,926,000	7,321,770	395,770		
Nonoperating Revenues:						
Investment Income	127,000	127,000	117,759	(9,241)		
Other	0	0	37,021	37,021		
Total Nonoperating Revenues	127,000	127,000	154,780	27,780		
Revenue Bond I&S Fund:						
Investment Income	0	0	88,824	88,824		
Operating Transfers In	2,751,350	2,751,350	2,751,350	0		
Total Sewer Revenue I&S Fund	2,751,350	2,751,350	2,840,174	88,824		
Sewer Revenue Bond Funds:						
Investment Income	175,000	175,000	197,760	22,760		
Other	0	0	785	785		
Proceeds from Long-Term Debt	9,650,000	9,650,000	6,000,000	(3,650,000)		
Operating Transfers In	0	0	133,645	133,645		
Total Sewer Revenue Bond Funds	9,825,000	9,825,000	6,332,190	(3,492,810)		
Total Sewer Fund Revenues	\$ 19,629,350	\$ 19,629,350	\$ 16,648,914	\$ (2,980,436)		

SEWER FUND

SCHEDULE OF EXPENSES

BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

							Variance
		Original		Revised			Favorable
		Budget	_	Budget	Actual	(L	Jnfavorable)
Sewer Treatment							
Salaries and Benefits	\$	706,561	\$	717,107	\$ 760,062	\$	(42,955)
Supplies		199,525		199,525	177,616		21,909
Maintenance		265,258		265,258	296,191		(30,933)
Purchased Professional Services		96,825		99,325	117,724		(18,399)
Purchased Property Services		310,910		310,910	291,452		19,458
Other Purchased Services		219,339		219,339	217,186		2,153
Capital Outlay		28,200		28,200	 27,611		589
Total Sewer Treatment	1	,826,618	_	1,839,664	1,887,842		(48,178)
Sewer Collection:							
Salaries and Benefits		478,376		490,716	588,092		(97,376)
Supplies		43,569		43,569	68,648		(25,079)
Maintenance		140,190		140,190	145,256		(5,066)
Purchased Professional Services		31,219		31,219	6,643		24,576
Purchased Property Services		24,669		24,669	22,858		1,811
Other Purchased Services		128,592		128,592	133,389		(4,797)
Capital Outlay		0		0	3,500		(3,500)
Total Sewer Collection		846,615		858,955	968,386		(109,431)
Nondepartmental:							
Reimbursed Administrative		641,725		641,725	641,725		0
Other Operating Expenses		0		0	199		(199)
Return on Investment		692,600		692,600	692,600		0
Other Nonoperating Expenses		0		0	428		(428)
Other Operating Transfers Out	2	2,761,350		2,761,350	2,761,350		0
Contingency	_	60,000		57,500	0		57,500
Total Nondepartmental	4	,155,675		4,153,175	4,096,302		56,873
D 1100 F 1		_					
Revenue Bond I&S Fund:							(000)
Other Purchased Services		0		0	820		(820)
Prinicipal Payments	1	,864,050		1,864,050	1,864,050		0
Interest Expense		887,300		887,300	887,300		0
Fiscal Agent's Fees		0	_	0	 3,088		(3,088)
Total Revenue Bond I&S Fund	2	2,751,350		2,751,350	 2,755,258		(3,908)

(Continued)

SEWER FUND

SCHEDULE OF EXPENSES

BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

(Continued)

		(00111111	,				Variance
	Original Budget			Revised Budget	Actual	Favorable (Unfavorable)	
Sewer Revenue Bond Fund:				<u> </u>	 _		, , , , , , , , , , , , , , , , , , ,
Purchased Professional Services	\$	0	\$	0	\$ 369	\$	(369)
Reimbursed Administrative		230,200		230,200	273,363		(43,163)
Capital Outlay		9,033,000		9,033,000	2,561,677		6,471,323
Operating Transfers Out		0		0	133,645		(133,645)
Debt Issuance Costs		125,500		125,500	0		125,500
Total Sewer Revenue Bond Fund		9,388,700		9,388,700	2,969,054		6,419,646
Total Sewer Fund Expenses	\$	18,968,958	\$	18,991,844	\$ 12,676,842	\$	6,315,002

SOLID WASTE COLLECTION FUND SCHEDULE OF REVENUES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

	 Original Budget	 Revised Budget	 Actual	I	Variance Favorable Infavorable)
Operating Revenues:					
Residential Collection	\$ 2,268,100	\$ 2,268,100	\$ 2,394,637	\$	126,537
Commercial Collection	1,388,460	1,388,460	1,416,551		28,091
Other Charges for Services	5,250	5,250	19,850		14,600
Forfeits, Discounts and Penalties	57,530	57,530	0		(57,530)
Recycling	25,000	25,000	27,854		2,854
Other	 3,020	 3,020	 2,540		(480)
Total Operating Revenues	3,747,360	3,747,360	3,861,432		114,072
Nonoperating Revenues:					
Investment Income	139,640	139,640	108,880		(30,760)
Contributions	5,100	5,100	0		(5,100)
Other	 20,710	 20,710	 17,589		(3,121)
Total Nonoperating Revenues	165,450	165,450	126,469		(38,981)
Total Solid Waste Collection Fund Revenues	\$ 3,912,810	\$ 3,912,810	\$ 3,987,901	\$	75,091

SOLID WASTE COLLECTION FUND SCHEDULE OF EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

	Original Budget		Revised Budget			Actual	1	Variance Favorable Infavorable)
Residential Collection:	•	704.040	•	ф 700 44 7		077.005	•	40.000
Salaries and Benefits	\$	704,612	\$	720,117	\$	677,095	\$	43,022
Supplies		88,741		88,741		84,993		3,748
Maintenance		185,670		185,670		180,498		5,172
Purchased Professional Services		321,240		323,740		242,758		80,982
Purchased Property Services		269,462		309,462		305,562		3,900
Other Purchased Services		232,720		230,020		236,946		(6,926)
Capital Outlay		7,500		7,559		14,119		(6,560)
Total Residential Collection		1,809,945		1,865,309		1,741,971		123,338
Commercial Collection: Salaries and Benefits		336,962		346,154		326,986		19,168
Supplies		68,840		71,540		73,175		(1,635)
Maintenance		168,540		71,540 168,540		152,216		16,324
Purchased Professional Services		100,540		166,540		285		
		ŭ		664,340		737,227		(285)
Purchased Property Services		594,340		·		•		(72,887)
Other Purchased Services		332,110		332,110		323,116		8,994
Capital Outlay		0	0		1,590			(1,590)
Total Commercial Collection		1,500,792	_	1,582,684		1,614,595		(31,911)
Nondepartmental:								
Reimbursed Administrative		374,168		374,168		374,168		0
Principal Payments		116,413		116,413		115,801		612
Interest Expense		3,601		3,601		3,940		(339)
Public Agency Funding		37,000		37,000		37,000		0
Return on Investment		262,300		262,300		262,300		0
Operating Transfers Out		12,500		12,500		12,500		0
Contingency		50,000		47,500		0		47,500
Total Nondepartmental		855,982		853,482		805,709		47,773
·				<u> </u>				
Total Solid Waste Collection Fund Expenses	\$	4,166,719	\$	4,301,475	\$	4,162,275	\$	139,200

NORTHGATE PARKING GARAGE FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues:				
Charges for Services	\$ 170,000	\$ 170,000	\$ 141,994	\$ (28,006)
Total Operating Revenues	170,000	170,000	141,994	(28,006)
Operating Expenses:				
Salaries and Benefits	58,160	59,060	54,032	5,028
Supplies	6,955	6,955	3,919	3,036
Maintenance	2,945	2,945	1,532	1,413
Purchased Professional Services	0	20,400	25,680	(5,280)
Purchased Property Services	0	0	517	(517)
Other Services	714	714	1,447	(733)
Capital Outlay	3,176,622	3,210,622	666,334	2,544,288
Other	0	0	4,910	(4,910)
Total Operating Expenses	3,245,396	3,300,696	758,371	2,542,325
Net Operating Income (Loss)	(3,075,396)	(3,130,696)	(616,377)	2,514,319
Nonoperating Revenues (Expenses):				
Proceeds from Long-Term Debt	7,025,000	7,025,000	6,497,000	(528,000)
Investment Income	66,660	66,660	59,442	(7,218)
Principal Payments	0	0	(73,452)	(73,452)
Interest Expense	0	0	(3,321)	(3,321)
Debt Issuance Costs	(91,300)	(91,300)	0	91,300
Other, Net	0	0	(1,645)	(1,645)
Total Nonoperating Revenues (Expenses)	7,000,360	7,000,360	6,478,024	(522,336)
Net Income Before Operating				
Transfers	3,924,964	3,869,664	5,861,647	1,991,983
Operating Transfers In	0	0	76,773	76,773
Net Income	\$ 3,924,964	\$ 3,869,664	\$ 5,938,420	\$ 2,068,756

ENTERPRISE FUNDS

SCHEDULE FOR RECONCILIATION OF REVENUES AND EXPENSES (BUDGETARY BASIS) TO GAAP BASIS STATEMENT OF INCOME

				Solid Waste	Northgate
	Electric	Water	Sewer	Collection	Parking Garage
Total Revenues Per Budget - Actual	\$ 44,993,889	\$ 15,954,218	\$ 16,648,914	\$ 3,987,901	\$ 6,696,791
Less Total Expense Per Budget - Actual	48,769,869	10,912,649	12,676,842	4,162,275	758,371
Net Income (Loss) Adjustment Basis	(3,775,980)	5,041,569	3,972,072	(174,374)	5,938,420
Add (Subtract) - Expenses (Revenues)					
Related to Balance Sheet:					
Reclass Principal Payment	1,071,550	659,400	1,864,050	115,801	0
Reverse Capital Outlay	4,259,914	2,090,006	2,633,426	15,709	666,334
Reclass Contributed Capital	(39,661)	0	0	0	0
Reclass Salaries and Benefits to					
Construction in Progress	752,190	5,990	18,853	0	0
Adjust Accrued Vacation	(14,677)	1,089	(5,472)	850	(61)
Adjust Accounts Payable	560	0	0	0	0
Add (Subtract) - Unbudgeted Revenue					
(Expenses) Adjustments					
FY 00 Depreciation	(1,410,330)	(1,131,933)	(1,107,250)	(20,285)	(1,464)
Current Year Revenue Accrual	1,425,541	327,085	278,158	139,230	0
Adjust Accrued Interest Payable	818	(102,257)	(130,111)	0	(26,509)
FY 00 Bond Amortization Issuance Costs	(13,919)	(10,829)	(9,341)	0	(168)
Prior Year Revenue Accrual	(2,231,763)	(598,967)	(427,456)	(206,001)	0
FY 00 Bad Debt Expense	(81,405)	(25,881)	(30,849)	(19,182)	0
Inventory Adjustment	5,367	(2,501)	(4,701)	(5,162)	0
Earnings in Joint Venture	0	0	0	916,210	0
Reclass Proceeds From Long Term Debt	0	(4,500,000)	(6,000,000)	0	(6,497,000)
Investment Fair Value Adjustment	40,728	27,834	16,235	3,773	9,774
Accrue FY 00 Expense	(25,335)	(40,658)	0	0	0
FY 00 Amortization of Deferred Amounts	(6,935)	(4,920)	(18,338)	0	0
Allocate Fleet Inventory Difference	6,257	2,377	6,275	15,481	0
Reclass Principal Payment	0	0	0	0	73,452
Retainage Payable Write-Off	70,771	17,425	9,180	0	0
FY 00 Payroll Accrual	(40,405)	(20,013)	(23,972)	(16,286)	(798)
Other, Net	(61)	(36)	640	(1)	0
Net Income (Loss), GAAP Basis	\$ (6,775)	\$ 1,734,780	\$ 1,041,399	\$ 765,763	\$ 161,980

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

<u>Communication Services</u> - to account for the activities related to the operation and maintenance of the City's radio and telephone systems.

<u>Employee Benefits</u> - to account for self-insurance activity related to administration of the City's health benefits plan.

<u>Equipment Replacement</u> - to account for the purchase of City equipment such as vehicles and large motorized equipment, the telephone and radio systems, and replacement assets for existing technological infrastructure equipment not budgeted in other funds.

<u>Fleet Maintenance</u> - to account for all activities related to the management of the City's vehicles and heavy equipment, including preventive maintenance and vehicle repair activities.

Print/Mail Services - to account for the activities related to the City's printing and mailing operations.

<u>Property and Casualty</u> - to account for insurance activity relating to all claims filed for liability cases (both injury and property) and property losses incurred for City property.

<u>Unemployment</u> - to account for self-insurance activity on claims filed under unemployment compensation laws.

<u>Utility Billing</u> - to account for the billing and collection activities relating to the City's electric, water, and sewer utilities and residential and commercial garbage collection.

<u>Workers' Compensation</u> - to account for self-insurance activity relating to administration of the City's workers' compensation plan.

INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

		nmunication Services	Employee Benefits		Equipment Replacement		_Ma	Fleet aintenance
Assets						_		
Current Assets:								
Equity in Cash and Cash Equivalents	\$	3,807	\$	185,692	\$	1,328,410	\$	0
Equity in Investments		5,959		290,686		2,179,659		0
Receivables:								
Accrued Interest		0		8,037		50,276		0
Accounts		0		29,073		0		3,870
Less Allowance for Uncollectible Accounts		0		0		0		0
Due From Other Funds		0		0		63,972		0
Inventories		0		0		0		188,711
Prepaid Costs		0		0	_	0		0
Total Current Assets		9,766		513,488		3,622,317		192,581
Property and Equipment:								
Buildings & Building Improvements		0		0		0		746,575
Machinery and Equipment		1,199,067		0		9,765,995		198,231
Less Accumulated Depreciation		(671,148)		0		(5,325,876)		(307,100)
Construction in Progress		0		0	_	3,340,239		0
Total Property and Equipment		527,919		0		7,780,358		637,706
Total Assets	\$	537,685	\$	513,488	\$	11,402,675	\$	830,287
Liabilities and Fund Equity								
Current Liabilities:								
Accounts Payable	\$	3,449	\$	30,912	\$	4,800	\$	83,569
Due to Other Funds		0		0		0		63,972
Claims Payable		0		536,238		0		0
Accrued Liabilities		4,180		0		0		8,625
Total Current Liabilities	-	7,629		567,150		4,800		156,166
Noncurrent Liabilities:								
Accrued Vacation		13,105		0		0		24,598
Total Noncurrent Liabilities		13,105		0	_	0		24,598
Total Liabilities		20,734		567,150		4,800		180,764
Fund Equity:								
Contributed Capital		860,672		0		1,279,100		728,268
Unreserved Retained Earnings (Deficits)		(343,721)		(53,662)	_	10,118,775		(78,745)
Total Fund Equity		516,951		(53,662)		11,397,875		649,523
Total Liabilities and Fund Equity	\$	537,685	\$	513,488	\$	11,402,675	\$	830,287

										_	To	tals	
	Print/Mail Services		operty and Casualty	Une	mployment	Ut	ility Billing		Norkers' mpensation		2000		1999
\$	6,522	\$	141,203	\$	55,224	\$	44,929	\$	228,154	\$	1,993,941	\$	795,858
	10,209		221,043		86,448		70,332		357,156		3,221,492		4,276,541
	0		5,015		1,996		1,631		8,377		75,332		58,666
	0		137,429		0		20,150		0		190,522		189,659
	0		(75)		0		(8,751)		0		(8,826)		(5,241)
	0		0		0		0		0		63,972		58,498
	19,455		0		0		0		0		208,166		213,166
	17,587		0		0		0		22,000		39,587		55,805
	53,773		504,615		143,668		128,291		615,687		5,784,186		5,642,952
	0		0		0		0		0		746,575		746,575
	111,706		0		0		771,545		0		12,046,544		10,319,622
	(91,545)		0		0		(633,228)		0		(7,028,897)		(5,664,236)
	0		0		0		680,514		0		4,020,753		3,969,909
	20,161		0		0		818,831		0		9,784,975		9,371,870
\$	73,934	\$	504,615	\$	143,668	\$	947,122	\$	615,687	\$	15,569,161	\$	15,014,822
								'					
\$	12,605	\$	8,206	\$	0	\$	3,959	\$	45,662	\$	193,162		193,611
Ψ	0	Ψ	0,200	Ψ	0	Ψ	0,505	Ψ	0	Ψ	63,972		58,498
	0		47,554		0		0		117,261		701,053		678,426
	2,474		0		0		16,446		0		31,725		87,940
					0							_	1,018,475
	15,079		55,760		<u> </u>		20,405		162,923		989,912		1,016,475
	3,790		0		0		40 12E		0		90,628		87,541
		_	0	_	0	_	49,135		0	_	90,628	_	
	3,790		0		0		49,135		0		90,626	_	87,541
	18,869		55,760		0		69,540		162,923	_	1,080,540		1,106,016
	46,475		0		0		381,137		0		3,295,652		3,292,953
	8,590		448,855		143,668		496,445		452,764		11,192,969		10,615,853
	55,065		448,855	_	143,668		877,582	_	452,764	_	14,488,621	_	13,908,806
\$	73,934	\$	504,615	\$	143,668	\$	947,122	\$	615,687	\$	15,569,161	\$	15,014,822

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICITS)

For the Fiscal Year Ended September 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

	Communication Services	Employee Benefits	Equipment	Fleet Maintenance		
Operating Revenues:	Services	Dellellis	Replacement	Maintenance		
Charges for Services	\$ 444,981	\$ 0	\$ 2,266,265	\$ 1,247,815		
Premiums	0	2,487,079	0	0		
Other	238	0	0	2,803		
Total Operating Revenues	445,219	2,487,079	2,266,265	1,250,618		
Operating Expenses:						
Salaries and Benefits	266,814	0	0	526,439		
Supplies	135,407	0	655	421,346		
Maintenance	24,874	0	0	25,287		
Purchased Professional Services	10,883	0	0	2,480		
Purchased Property Services	5,366	0	0	17,855		
Other Purchased Services	35,855	0	0	35,696		
Claims	0	2,471,236	0	0		
Administration Fees	0	132,079	0	0		
Premiums	0	310,031	0	0		
Reimbursed Administrative	71,000	0	0	131,800		
Depreciation	105,758	0	1,396,601	34,444		
Other	0	0	0	22,615		
Total Operating Expenses	655,957	2,913,346	1,397,256	1,217,962		
Operating Income (Loss)	(210,738)	(426,267)	869,009	32,656		
Nonoperating Revenues (Expenses):						
Investment Income	129	32,628	191,634	0		
Reimbursed Expenses	0	0	0	0		
Interest Expense	0	0	0	(3,181)		
Other, Net	0	(1,191)	12,800	10		
Total Nonoperating Revenues (Expenses)	129	31,437	204,434	(3,171)		
Income (Loss) Before Operating Transfers	(210,609)	(394,830)	1,073,443	29,485		
Operating Transfers:						
Operating Transfers In	10,000	100,000	0	0		
Operating Transfers Out	0	0	0	0		
Total Operating Transfers	10,000	100,000	0	0		
Net Income (Loss)	(200,609)	(294,830)	1,073,443	29,485		
Retained Earnings (Deficits), October 1	(143,112)	241,168	9,045,332	(108,230)		
Retained Earnings (Deficits), September 30	\$ (343,721)	\$ (53,662)	\$ 10,118,775	\$ (78,745)		

						То	tals
	Print/Mail Services	Property and Casualty	Unemployment	Utility Billing	Workers' Compensation	2000	1999
`	301 11003	Casaary	Chempleyment	- Cuity Dining	Compensation		1000
\$	323,864	\$ 0	\$ 0	\$ 1,935,367	\$ 0	\$ 6,218,292	\$ 6,264,015
	0	469,430	0	0	276,234	3,232,743	2,981,143
	23	561_	0	142,208	0	145,833	82,292
	323,887	469,991	0	2,077,575	276,234	9,596,868	9,327,450
	159,815	0	0	1,027,950	0	1,981,018	1,853,494
	81,236	0	0	55,079	0	693,723	560,097
	7,356	0	0	22,257	0	79,774	89,708
	39	0	0	3,478	0	16,880	21,261
	36,448	0	0	21,369	0	81,038	81,929
	9,930	0	0	180,733	0	262,214	232,355
	0	55,307	8,545	0	283,709	2,818,797	2,222,201
	0	10,166	0	0	44,062	186,307	160,241
	0	190,854	0	0	0	500,885	433,285
	44,300	62,270	0	753,980	57,270	1,120,620	989,438
	5,548	0	0	46,488	0	1,588,839	1,303,958
	0	0	0	7,094	0	29,709	30,116
	344,672	318,597	8,545	2,118,428	385,041	9,359,804	7,978,083
	(20,785)	151,394	(8,545)	(40,853)	(108,807)	237,064	1,349,367
	0	13,069	7,405	4,939	34,070	283,874	212,072
	0	35,548	0	0	0	35,548	41,716
	(62)	0	0	0	0	(3,243)	(10,223)
	0	0	0	2,254	0	13,873	54,005
	(62)	48,617	7,405	7,193	34,070	330,052	297,570
	(20,847)	200,011	(1,140)	(33,660)	(74,737)	567,116	1,646,937
	0	0	0	0	0	110,000	200,000
	0	0	0	0	(100,000)	(100,000)	(200,000)
	0	0	0	0	(100,000)	10,000	0
		 -					 -
	(20,847)	200,011	(1,140)	(33,660)	(174,737)	577,116	1,646,937
	29,437	248,844	144,808	530,105	627,501	10,615,853	8,968,916
\$	8,590	\$ 448,855	\$ 143,668	\$ 496,445	\$ 452,764	\$ 11,192,969	\$ 10,615,853

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

For the Fiscal Year Ended September 30, 2000

(With comparative totals for the fiscal year ended September 30, 1999)

	Communication		Employee		Equipment	Fleet	
		Services	 Benefits	R	eplacement	Maintenance	
Cash Flows from Operating Activities							
Cash Received from Customers	\$	444,981	\$ 2,499,315	\$	2,266,265	\$	1,247,667
Cash Payments to Suppliers for Goods and Services		(286,372)	(2,824,337)		(655)		(718,477)
Cash Payments to Employees for Services		(273,477)	0		0		(530,781)
Cash Received for Reimbursed Expenses		0	0		0		0
Cash Received for Miscellaneous Revenues		238	0		0		2,813
Cash Received from Other Funds		0	0		0		5,474
Interest Paid on Interfund Loans		0	0		0		(3,181)
Cash Paid to Other Funds		0	0		(5,474)		0
Cash Paid for Miscellaneous Expenses		0	 (1,281)		0		0
Net Cash Provided (Used) by Operating Activities		(114,630)	 (326,303)		2,260,136		3,515
Cash Flows from Noncapital Financing Activities:							
Operating Transfers In from Other Funds		10,000	100,000		0		0
Operating Transfers Out to Other Funds		0	 0		0		0
Net Cash Provided (Used) by Noncapital Financing Activities		10,000	 100,000		0		0
Cash Flows from Capital and Related Financing Activities:							
Acquisition and Construction of Capital Assets		(5,647)	0		(2,015,698)		(3,515)
Proceeds from Sale of Assets		0	 0		49,950		0
Net Cash Used by Capital and Related Financing Activities		(5,647)	 0		(1,965,748)		(3,515)
Cash Flows from Investing Activities:							
Purchase of Investments		(1,425)	(69,090)		(518,340)		0
Proceeds from Sale and Maturities of							
Investment Securities		95,468	343,630		899,000		0
Investment Income		1,431	 32,284		176,890		0
Net Cash Provided (Used) by Investing Activities		95,474	306,824		557,550		0
Net Increase (Decrease) in Cash and Cash Equivalents		(14,803)	80,521		851,938		0
Cash and Cash Equivalents, October 1		18,610	105,171		476,472		0
Cash and Cash Equivalents, September 30	\$	3,807	\$ 185,692	\$	1,328,410	\$	0
Reconciliation of Operating Income (Loss) to Net Cash							
Provided (Used) by Operating Activities:							
Operating Income (Loss)	\$	(210,738)	\$ (426,267)	\$	869,009	\$	32,656
Adjustment to Reconcile Operating Income (Loss) to Net			 			•	
Cash Provided (Used) by Operating Activities:							
Depreciation		105,758	0		1,396,601		34,444
Provision for Uncollectible Accounts		0	0		0		(2,367)
Miscellaneous Nonoperating Revenues		0	0		0		10
Miscellaneous Nonoperating Expenses		0	(1,281)		0		(3,329)
Change in Assets and Liabilities:							
Change in Accounts Receivable		0	12,236		0		0
Change in Due from Other Funds		0	0		(5,474)		0
Change in Inventory		0	0		0		(7,363)
Change in Prepaid Costs		0	0		0		0
Change in Accounts Payable		(2,987)	30,692		0		(47,369)
Change in Due to Other Funds		0	0		0		5,474
Change in Claims Payable		0	58,317		0		0
Change in Accrued Liabilities		(7,939)	0		0		(14,366)
Change in Accrued Vacation		1,276	 0		0		5,725
Total Adjustments		96,108	99,964		1,391,127		(29,141)
Net Cash Provided (Used) by Operating Activities	\$	(114,630)	\$ (326,303)	\$	2,260,136	\$	3,515

											To	otals	
F	Print/Mail	Pr	operty and				Utility	,	Workers'				
	Services	-	Casualty	Unemploym	ent		Billing	Co	mpensation		2000		1999
\$	323,864	\$	469,365	\$	0	\$	1,922,481	\$	276,234	\$	9,450,172	\$	9,150,672
Ψ	(144,881)	Ψ	(375,892)		545)	Ψ	(1,048,894)	Ψ	(322,623)	Ψ	(5,730,676)	Ψ	(4,862,074)
	(162,365)		0	(0,	0		(1,051,570)		0		(2,018,193)		(1,843,501)
	(102,300)		35,548		0		(1,001,070)		0		35,548		34,861
	98		0		0		144,462		0		147,611		60
	0		0		0		0		0		5,474		0
	0		0		0		0		0		(3,181)		(10,297)
	0		0		0		0		0		(5,474)		(130,408)
	(62)		(93)		0		0		0		(1,436)		(3,762)
	16,654		128,928	(8.	545)		(33,521)		(46,389)		1,879,845		2,335,551
	.0,00.		.20,020	(0)	0.07		(00,02.)		(10,000)		1,010,010		_,000,00.
	0		0		0		0		0		110,000		200,000
	0		0		0		0		(100,000)		(100,000)		(258,498)
	0		0		0		0		(100,000)		10,000		(58,498)
				-	_				(100,000)			-	(55, 155)
	(8,891)		0		0		(30,235)		0		(2,063,986)		(2,375,257)
	0		0		0		0		0		49,950		71,697
	(8,891)		0		0		(30,235)		0		(2,014,036)		(2,303,560)
											,		
	(2,648)		(52,575)	(20,	565)		(16,725)		(84,930)		(766,298)		(3,400,878)
	0		19,297	54,	819		92,969		316,254		1,821,437		3,418,076
	0		10,610	7,	052		5,164		33,704		267,135		271,377
	(2,648)		(22,668)	41,	306		81,408		265,028		1,322,274		288,575
	5,115		106,260	32,	761		17,652		118,639		1,198,083		262,068
	1,407		34,943		463		27,277		109,515		795,858		533,790
\$	6,522	\$	141,203	\$ 55,	224	\$	44,929	\$	228,154	\$	1,993,941	\$	795,858
\$	(20,785)	\$	151,394	\$ (8,	<u>545)</u>	\$	(40,853)	\$	(108,807)	\$	237,064	\$	1,349,367
	5,548		0		0		46,488		0		1,588,839		1,303,958
	0		(654)		0		6,606		0		3,585		5,985
	75		35,548		0		2,254		0		37,887		34,921
	(62)		0		0		0		0		(4,672)		(14,059)
	0		(65)		0		(12,886)		0		(715)		(176,778)
	0		0		0		0		0		(5,474)		0
	12,363		0		0		0		0		5,000		12,407
	16,218		0		0		0		0		16,218		(9,946)
	7,346		(4,849)		0		(1,355)		45,662		27,140		(82,546)
	0		0		0		0		0		5,474		(130,408)
	0		(52,446)		0		0		16,756		22,627		12,116
	(4,202)		0		0		(29,708)		0		(56,215)		24,371
	153		0		0		(4,067)		0		3,087		6,163
	37,439		(22,466)		0		7,332		62,418		1,642,781		986,184
\$	16,654	\$	128,928	\$ (8,	545)	\$	(33,521)	\$	(46,389)	\$	1,879,845	\$	2,335,551

COMMUNICATION SERVICES FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

		Original Budget	Revised Budget			Actual		Variance Favorable nfavorable)
Operating Revenues:	-	Buuget		Buuget		Actual	(0)	iliavolable)
Charges for Services	\$	455,020	\$	455,020	\$	444,981	\$	(10,039)
Total Operating Revenues	Ψ	455,020	Ψ	455,020	Ψ	444,981	Ψ	(10,039)
•								
Operating Expenses:								
Salaries and Benefits		255,660		266,385		279,161		(12,776)
Supplies		71,383		71,383		135,407		(64,024)
Maintenance		62,344		62,344		24,874		37,470
Purchased Professional Services		18,300		18,300		10,883		7,417
Purchased Property Services		6,690		6,690		5,366		1,324
Other Services		40,958		40,958		35,855		5,103
Reimbursed Administrative		71,000		71,000		71,000		0
Capital Outlay		0		2,294		5,647		(3,353)
Total Operating Expenses		526,335		539,354		568,193		(28,839)
Operating Income (Loss):		(71,315)		(84,334)		(123,212)		(38,878)
Nonoperating Revenues:								
Investment Income		5,400		5,400		167		(5,233)
Total Nonoperating Revenues		5,400		5,400		167		(5,233)
Loss Before Operating Transfers		(65,915)		(78,934)		(123,045)		(44,111)
Operating Transfers In		0		0		10,000		10,000
Net Loss	\$	(65,915)	\$	(78,934)	\$	(113,045)	\$	(34,111)

EMPLOYEE BENEFITS FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

				Variance
	Original	Revised		Favorable
	Budget	Budget	Actual	(Unfavorable)
Operating Revenues:				
Premiums	\$ 2,172,732	\$ 2,172,732	\$ 2,487,079	\$ 314,347
Total Operating Revenues	2,172,732	2,172,732	2,487,079	314,347
Operating Expenses:				
Claims	2,010,000	2,010,000	2,400,684	(390,684)
Administrative Fees	98,500	98,500	132,079	(33,579)
Premiums	275,000	275,000	310,031	(35,031)
Other	10,000	10,000	0	10,000
Total Operating Expenses	2,393,500	2,393,500	2,842,794	(449,294)
Operating Loss:	(220,768)	(220,768)	(355,715)	(134,947)
Nonoperating Revenues (Expenses):				
Investment Income	16,014	16,014	31,542	15,528
Other,Net	(10,000)	(10,000)	(1,191)	8,809
Total Nonoperating Revenues (Expenses)	6,014	6,014	30,351	24,337
Loss Before Operating Transfers	(214,754)	(214,754)	(325,364)	(110,610)
Operating Transfers In	100,000	100,000	100,000	0
Net Income (Loss)	\$ (114,754)	\$ (114,754)	\$ (225,364)	\$ 110,610

EQUIPMENT REPLACEMENT FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

				Variance
	Original	Revised		Favorable
	Budget	Budget	Actual	(Unfavorable)
Operating Revenues:			·	
Charges for Goods and Services	\$ 2,266,264	\$ 2,266,264	\$ 2,266,265	\$ 1
Total Operating Revenues	2,266,264	2,266,264	2,266,265	1
Operating Expenses:				
Capital Outlay	2,013,067	2,626,071	1,988,764	637,307
Total Operating Expenses	2,013,067	2,626,071	1,988,764	637,307
Operating Income (Loss):	253,197	(359,807)	277,501	637,308
Nonoperating Revenues:				
Investment Income	120,000	120,000	184,840	64,840
Other, Net	0	0	12,801	12,801
Total Nonoperating Revenues	120,000	120,000	197,641	77,641
Net Income (Loss)	\$ 373,197	\$ (239,807)	\$ 475,142	\$ 714,949

FLEET MAINTENANCE FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

Operating Revenues:	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Charges for Goods and Services	\$ 1,204,500	\$ 1,204,500	\$ 1,247,815	\$ 43,315
Total Operating Revenues	1,204,500	1,204,500	1,247,815	43,315
Operating Expenses:				
Salaries and Benefits	516,949	531,692	512,089	19,603
Supplies	408,266	408,266	421,346	(13,080)
Maintenance	25,570	25,570	25,287	283
Purchased Professional Services	2,100	2,100	2,480	(380)
Purchased Property Services	16,750	16,750	17,855	(1,105)
Other Services	41,717	41,717	35,696	6,021
Reimbursed Administrative	131,800	131,800	131,800	0
Capital Outlay	0	0	3,515	(3,515)
Other	0	0	22,615	(22,615)
Contingency	16,500	16,500	0	16,500
Total Operating Expenses	1,159,652	1,174,395	1,172,683	1,712
Operating Income:	44,848	30,105	75,132	45,027
Nonoperating Revenues:				
Investment Income	1,000	1,000	(3,112)	(4,112)
Other, Net	0	0	10	10
Total Nonoperating Revenues	1,000	1,000	(3,102)	(4,102)
Net Income	\$ 45,848	\$ 31,105	\$ 72,030	\$ 40,925

PRINT/MAIL SERVICES FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

				Variance
	Original	Revised		Favorable
	Budget	Budget	Actual	(Unfavorable)
Operating Revenues:				
Charges for Goods and Services	\$ 308,370	\$ 308,370	\$ 323,864	\$ 15,494
Total Operating Revenues	308,370	308,370	323,864	15,494
Operating Expenses:				
Salaries and Benefits	132,364	154,397	157,188	(2,791)
Supplies	45,850	65,590	81,236	(15,646)
Maintenance	7,820	7,820	7,356	464
Purchased Professional Services	0	0	39	(39)
Purchased Property Services	48,106	48,106	36,448	11,658
Other Services	13,312	13,312	9,930	3,382
Reimbursed Administrative	44,300	44,300	44,300	0
Capital Outlay	0	9,322	8,891	431
Total Operating Expenses	291,752	342,847	345,388	(2,541)
Operating Income (Loss):	16,618	(34,477)	(21,524)	12,953
Nonoperating Revenues (Expenses):				
Investment Income	1,800	1,800	(60)	(1,860)
Total Nonoperating Revenues (Expenses)	1,800	1,800	(60)	(1,860)
Net Income (Loss)	\$ 18,418	\$ (32,677)	\$ (21,584)	\$ 11,093

PROPERTY AND CASUALTY FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

	Original	Revised		Variance Favorable		
	Budget	Budget	Actual	(Unfavorable)		
Operating Revenues:						
Premiums	\$ 469,430	\$ 469,430	\$ 469,430	\$ 0		
Total Operating Revenues	469,430	469,430	469,430	0		
Operating Expenses:						
Claims	160,000	160,000	107,753	52,247		
Administrative Fees	9,450	9,450	10,166	(716)		
Premiums	206,000	206,000	190,854	15,146		
Reimbursed Administrative	62,270	62,270	62,270	0		
Contingency	12,000	12,000	0	12,000		
Total Operating Expenses	449,720	449,720	371,043	78,677		
Operating Income:	19,710	19,710	98,387	78,677		
Nonoperating Revenues (Expenses):						
Investment Income	0	0	12,391	12,391		
Reimbursed Expenses	10,000	10,000	35,548	25,548		
Other, Net	(4,000)	(4,000)	0	4,000		
Total Nonoperating Revenues (Expenses)	6,000	6,000	47,939	41,939		
Net Income	\$ 25,710	\$ 25,710	\$ 146,326	\$ 120,616		

UNEMPLOYMENT FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

				Variance
	Original	Revised		Favorable
	Budget	Budget	Actual	(Unfavorable)
Operating Revenues:			·	
Premiums	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating Revenues	0	0	0	0
Operating Expenses:				
Claims	26,000	26,000	8,545	17,455
Total Operating Expenses	26,000	26,000	8,545	17,455
Operating Income (Loss):	(26,000)	(26,000)	(8,545)	17,455
Nonoperating Revenues:				
Investment Income	6,629	6,629	7,135	506
Total Nonoperating Revenues	6,629	6,629	7,135	506
Net Income (Loss)	\$ (19,371)	\$ (19,371)	\$ (1,410)	\$ 17,961

UTILITY BILLING FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

					Variance
	Original	Revised		F	avorable
	 Budget	 Budget	 Actual	(U	nfavorable)
Operating Revenues:	 	_	_		_
Charges for Goods and Services	\$ 1,935,367	\$ 1,935,367	\$ 1,935,367	\$	0
Miscellaneous	0	0	141,401		141,401
Total Operating Revenues	1,935,367	1,935,367	2,076,768		141,401
Operating Expenses:					
Salaries and Benefits	988,492	1,032,289	1,015,571		16,718
Supplies	52,800	52,800	55,079		(2,279)
Maintenance	30,790	30,790	22,257		8,533
Purchased Professional Services	5,220	5,220	3,478		1,742
Purchased Property Services	22,290	22,290	21,369		921
Other Services	169,380	169,380	180,733		(11,353)
Reimbursed Administrative	753,980	753,980	753,980		0
Capital Outlay	0	92,753	30,235		62,518
Contingency	 30,000	 22,000	 0_		22,000
Total Operating Expenses	2,052,952	2,181,502	2,082,702		98,800
Operating Income (Loss):	 (117,585)	 (246,135)	 (5,934)		240,201
Nonoperating Revenues (Expenses):					
Investment Income	6,300	6,300	4,719		(1,581)
Other, Net	0	0	1,679		1,679
Total Nonoperating Revenues (Expenses)	 6,300	6,300	 6,398		98
Net Income (Loss)	\$ (111,285)	\$ (239,835)	\$ 464	\$	240,299

WORKERS' COMPENSATION FUND SCHEDULE OF REVENUES AND EXPENSES BUDGET AND ACTUAL (BUDGETARY BASIS) For the Fiscal Year Ended September 30, 2000

				'	Variance
	Original	Revised		-	avorable
	 Budget	 Budget	 Actual	(Ui	nfavorable)
Operating Revenues:					
Premiums	\$ 251,821	\$ 251,821	\$ 276,234	\$	24,413
Total Operating Revenues	251,821	 251,821	276,234		24,413
Operating Expenses:					
Administrative Fees	46,400	46,400	44,062		2,338
Claims	175,000	175,000	266,952		(91,952)
Reimbursed Administrative	57,270	57,270	57,270		0
Contingency	10,000	10,000	0		10,000
Total Operating Expenses	288,670	288,670	368,284		(79,614)
Operating Loss:	(36,849)	(36,849)	(92,050)		(55,201)
Nonoperating Revenues (Expenses):					
Investment Income	31,457	31,457	32,938		1,481
Other, Net	(16,000)	(16,000)	0		16,000
Total Nonoperating Revenues (Expenses)	15,457	15,457	32,938		17,481
Net Loss Before Operating Transfers	 (21,392)	(21,392)	(59,112)		(37,720)
Operating Transfers Out	(100,000)	(100,000)	(100,000)		0
Net Loss	\$ (121,392)	\$ (121,392)	\$ (159,112)	\$	(37,720)

INTERNAL SERVICE FUNDS SCHEDULE FOR RECONCILIATION OF REVENUES AND EXPENSES (BUDGETARY BASIS) TO GAAP BASIS STATEMENT OF INCOME For the Fiscal Year Ended September 30, 2000

	Communication Services	Employee Benefits	Equipment Replacement	Fleet Maintenance
Total Revenues and Operating Transfers				
Per Budget - Actual	\$ 455,148	\$ 2,618,621	\$ 2,463,906	\$ 1,247,825
Less Total Expenses Per Budget - Actual	568,193	2,843,985	1,988,764	1,175,795
Net Income (Loss) Budgetary Basis	(113,045)	(225,364)	475,142	72,030
Add (Deduct) Revenues (Expenses)				
Related to Balance Sheet:				
Reverse Capital Outlay	5,647	0	1,988,764	3,515
Vacation Payable Accrual	(1,276)	0	0	(5,725)
Record Asset Retirements	0	0	0	0
Transfer Project from CIP to Expense	0	0	0	0
Reclass Salaries and Benefits to				
Construction in Progress	17,802	0	0	0
Inventory Adjustment	0	0	0	439
Add (Deduct) - Unbudgeted Revenue				
(Expense) Adjustments:				
Adjust Claims Payable	0	(70,552)	0	0
Bad Debt Adjustment	0	0	0	0
FY00 Depreciation Expense	(105,758)	0	(1,396,601)	(34,444)
Adjust Stop/Loss Receivable	0	0	0	0
Investment Fair Value Adjustments	(38)	1,086	6,794	(69)
Accounts Payable Adjustments	0	0	(656)	0
Accrue FY00 Revenue (Expense)	238	0	0	2,364
FY00 Utility Revenue Accrual	0	0	0	0
FY00 Payroll Accrual	(4,179)	0	0	(8,625)
Net Income (Loss), GAAP Basis	\$ (200,609)	\$ (294,830)	\$ 1,073,443	\$ 29,485

Print/Mail Services	operty and Casualty	Une	mployment	Utilit	y Billing	Workers' mpensation
\$ 323,864 345,448 (21,584)	\$ 517,369 371,043 146,326	\$	7,135 8,545 (1,410)		083,166 082,702 464	\$ 309,172 468,284 (159,112)
8,891 (153) 0 0	0 0 0 0		0 0 0 0		30,235 4,067 0	0 0 0 0
0 0	0 0		0 0		0	0 0
0 0 (5,548) 0 (2) 0 23 0	52,446 0 0 0 678 0 561		0 0 0 0 270 0 0		1,555 (7,094) (46,488) 0 220 0 336 (509)	(16,757) 0 0 0 1,132 0 0
\$ (2,474) (20,847)	\$ 0 200,011	\$	0 (1,140)	\$	(16,446) (33,660)	\$ 0 (174,737)

TRUST FUNDS

Trust Funds are used to account for assets held by the City in a trustee capacity.

<u>Cemetery Perpetual Care Non-Expendable Trust Fund</u> - to account for principal trust amounts received and related interest income for the College Station cemetery.

<u>Fireman's Relief and Retirement Fund</u> - to account for the accumulation of resources for pension benefit payments to qualified public safety employees.

CEMETERY PERPETUAL CARÉ FUND BALANCE SHEET SEPTEMBER 30, 2000

Assets	
Equity in Cash and Cash Equivalents	\$ 187,948
Equity in Investments	294,217
Receivables:	
Accrued Interest	6,791
Accounts	12,862
Less Allowance for	
Uncollectible Accounts	(543)
Inventories	 2,127
Total Assets	\$ 503,402
Liabilities and Fund Balances Liabilities: Accounts Payable Total Liabilities	\$ 1,982 1,982
Fund Balances: Reserved: Reserved for Perpetual Care	501,420
Total Fund Balances	 501,420
Total Liabilities and Fund Balances	\$ 503,402

CEMETERY PERPETUAL CARÉ FUND STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES SEPTEMBER 30, 2000

Operating Revenues:	
Sale of Cemetery Lots	\$ 71,950
Investment Income	23,799
Contributions	 19,898
Total Operating Revenues	115,647
Operating Expenses:	
Maintenance	380
Other	1,192
Total Operating Expenses	 1,572
Income (Loss) Before Operating Transfers	114,075
Operating Transfers In	 0
Net Income (Loss)	114,075
Fund Balances, October 1	 387,345
Fund Balances, September 30	\$ 501,420

CEMETERY PERPETUAL CARE FUND STATEMENT OF CASH FLOWS

For the Fiscal Year Ended September 30, 2000

Cash Flows from Operating Activities Cash Received from Customers Cash Payments to Suppliers for Goods and Services Cash Received from Contributions Cash Received from Miscellaneous Revenues	\$ 69,520 19,898 781
Net Cash Provided by Operating Activities	 90,199
Cash Flows from Investing Activities Purchase of Investments Proceeds from Sale and Maturities of Investments Interest on Investments Net Cash Provided by Investing Activities	 (69,960) 88,283 21,263 39,586
Net Increase in Cash and Cash Equivalents	129,785
Cash and Cash Equivalents, October 1 Cash and Cash Equivalents, September 30	\$ 58,163 187,948
Reconciliation of Operating Income to Net Cash Provided by Operating Activities: Operating Income	\$ 114,075
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Provision for Uncollectible Accounts Investment Income Reported as Operating Income Change in Assets and Liabilities:	543 (23,799)
Change in Accounts Receivable Change in Inventory Change in Accounts Payable	 (2,430) 649 1,161
Total Adjustments Net Cash Provided by Operating Activities	\$ 90,199

Noncash Operating Activities:

An adjustment of (\$917) to record investments at fair value was made at 9/30/00.

FIREMAN'S RELIEF AND RETIREMENT FUND STATEMENT OF CHANGES IN PLAN NET ASSETS For the Fiscal Year Ended September 30, 2000

Additions Contributions Employer Total Additions	\$	1,078 1,078
Deductions Benefits Total Deductions	_	(2,229) (2,229)
Decrease in Net Assets		(1,151)
Net Assets at October 1		1,151
Net Assets at September 1	\$	0

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

GENERAL FIXED ASSETS ACCOUNT GROUP SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE September 30, 2000

General Fixed Assets:	
Building and Building Improvements	\$ 18,252,095
Improvements	42,448,752
Machinery and Equipment	10,943,320
Parks System	12,748,534
Construction In Progress	12,774,881
Land	10,570,680
Total General Fixed Assets	\$ 107,738,262
Investment in General Fixed Assets from:	
Capital Projects	\$ 77,525,707
General Fund Revenues	7,842,911
Special Revenue Funds	5,459,553
Contributions	9,988,056
Acquisitions Prior to July 1, 1979 - Source Undetermined	 6,922,035
Total Investment in General Fixed Assets	\$ 107,738,262

GENERAL FIXED ASSETS ACCOUNT GROUP SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE BY FUNCTION AND ACTIVITY September 30, 2000

	 Total	<u> </u>	Land	uilding and Building provements
General Fund:				
General Government	\$ 570,124	\$	0	\$ 59,444
Fiscal Services	430,704		0	10,654
Public Services	848,683		1,500	45,028
Police	622,565		0	18,571
Fire	951,813		0	3,869
Development Services	414,256		0	11,140
Parks	1,261,719		0	283,803
Management Services	1,138,956		0	9,223
Other	1,404,091		1,404,091	0
Library	200,000		40,000	0
Total General Fund	7,842,911		1,445,591	441,732
Special Revenue Funds:				
Parks Escrow	323,341		39,667	0
Federal Grants	3,835,233		335,323	466,020
Hotel/Motel	115,359		115,359	0
Other	1,185,620		33,413	1,099,646
Total Special Revenue Funds	5,459,553		523,762	1,565,666
Capital Projects Funds:				
Certficate of Obligation	1,732,352		637,168	400,000
Drainage Fund	88,354		0	0
Capital Equipment	3,292,601		0	274,985
Southwest Parkway	642,231		0	0
1971 Bond Funds	172,838		0	0
1976 Bond Funds	126,377		0	1,495
1978 Bond Funds	533,706		0	25,141
1978 II Bond Funds	2,803,997		485,325	579,005
1981 Bond Funds	1,904,043		224,979	1,114,176
1982 Bond Funds	3,898,839		372,834	1,237,290
1982 II Bond Funds	10,458,784		1,734,849	1,488,468
1984 Bond Funds	9,656,153		799,115	4,136,771
1989 Bond Funds	2,506,805		91,112	583,492
1991 Bond Funds	6,236,990		13,795	0
1995 Bond Funds	5,420,628		776,854	2,353,745
General Government Projects	986,544		0	943,194
Parks Project Fund	3,522,659		1,503,117	0
Streets Project Fund	6,033,732		246,150	0
College Station Business Park Fund	3,518,742		1,570	1,028,142
Northgate Revitalization Fund	1,214,451		257,854	126,936
Total Capital Projects Funds	64,750,826		7,144,722	14,292,840
Contributions/Donations	9,988,056		0	0
Aquisitions Prior to July 1, 1979 - Source	. ,			
Undetermined	6,922,035		1,456,605	1,951,857
Total General Fixed Assets Allocated to	 -,,		,,	, ,
Functions	94,963,381		10,570,680	18,252,095
Construction in Progress	 12,774,881		0	 2,746,443
Total General Fixed Assets	\$ 107,738,262	\$	10,570,680	\$ 20,998,538

Machinery Tools and Equipment	Parks System	Improvements
\$ 510,680	\$ 0	\$ 0
420,050	0	0
748,610	53,545	0
603,994	0	0
947,944	0	0
402,620	0	496
598,039	379,877	0
1,129,733	0	0
0	0	0
160,000	0	0
5,521,670	433,422	496
1,300	282,374	0
57,601 0	373,866	2,602,423
32,509	0 0	0 20,052
91,410	656,240	2,622,475
31,410	000,240	2,022,410
695,184	0	0
0	0	88,354
2,918,104	89,835	9,677
0	0	642,231
0	0	172,838
0	13,249	111,633
0	162,399	346,166
13,967	1,070,353	655,347
930	22,568	541,390
284,443	423,381	1,580,891
694,379	4,633,604	1,907,484
170,717	589,712	3,959,838
14,560	5,575	1,812,066
0	1,591,369	4,631,826
0	225,076	2,064,953
0	0	43,350
0	2,019,542	0
0	0	5,787,582
0	0	2,489,030
4 700 004	10.046.663	829,661
4,792,284	10,846,663	27,674,317
0	0	9,988,056
537,956	812,209	2,163,408
10,943,320	12,748,534	42,448,752
611,362	1,241,366	8,175,710
\$ 11,554,682	\$ 13,989,900	\$ 50,624,462
ψ 11,501,00 <u>2</u>	Ψ 10,000,000	ψ 00,02 i, i02

GENERAL FIXED ASSETS ACCOUNT GROUP SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY September 30, 2000

Assets Transfers/ 9/30/99 Additions Retirements Other Function and Activity	Assets 9/30/00
	9/30/00
General Fund:	
	Ф Б7 О 404
	\$ 570,124
-, (,)	430,704
	848,683
Police 605,562 60,369 (43,366) 0	622,565
Fire 995,749 22,751 (66,687) 0	951,813
Development Services 451,771 7,036 (44,551) 0	414,256
Parks 1,317,103 7,650 (63,034) 0	1,261,719
Management Services 979,071 210,407 (50,522) 0	1,138,956
Other 1,404,091 0 0	1,404,091
Library 200,000 0 0	200,000
Total General Fund 7,829,298 356,978 (343,365) 0	7,842,911
Special Revenue Funds:	
Federal Grants 3,699,705 135,528 0 0	3,835,233
Parks Escrow 267,741 55,600 0 0	323,341
Other 1,301,200 0 (221) 0	1,300,979
Total Special Revenue Funds 5,268,646 191,128 (221) 0	5,459,553
Capital Projects Funds:	
Certificate of Obligation 1,732,352 0 0 0	1,732,352
Southwest Parkway 642,231 0 0 0	642,231
1971 Bond Funds 172,838 0 0 0	172,838
1976 Bond Funds 126,377 0 0 0	126,377
1978 Bond Funds 533,706 0 0 0	533,706
1978 II Bond Funds 2,803,997 0 0 0	2,803,997
1981 Bond Funds 1,904,043 0 0 0	1,904,043
1982 Bond Funds 3,898,839 0 0 0	3,898,839
1982 II Bond Funds 10,458,784 0 0 0	10,458,784
1984 Bond Funds 9,656,153 0 0 0	9,656,153
1989 Bond Funds 2,506,805 0 0 0	2,506,805
1991 Bond Funds 6,236,990 0 0 0	6,236,990
1995 Bond Funds 5,420,628 0 0 0	5,420,628
General Government Projects 943,194 43,350 0 0	986,544
Parks Project Fund 2,838,552 684,107 0 0	3,522,659
Streets Project Fund 3,031,121 3,002,611 0 0	6,033,732
	3,518,742
	1,214,451
Northgate Revitalization Fund 1,214,451 0 0 0 Drainage Fund 88,354 0 0 0	
	88,354
Capital Equipment Fund 3,292,601 0 0 0 Total Capital Projects Funds 50,700,674 5,050,455 0 0	3,292,601
Total Capital Projects Funds 59,700,671 5,050,155 0 0	64,750,826
Contributions/Donations 7,085,091 2,902,965 0 0	9,988,056
Aquisitions Prior to July 1, 1979 - Source	
Undetermined 6,922,035 0 0 0	6,922,035
Construction in Progress 6,465,142 11,553,009 (5,243,270) 0	12,774,881
Total General Fixed Assets \$ 93,270,883 \$ 20,054,235 \$ (5,586,856) \$ 0	\$ 107,738,262

STATISTICAL SECTION

GENERAL GOVERNMENTAL REVENUES AND OTHER FINANCING SOURCES (1) LAST TEN FISCAL YEARS

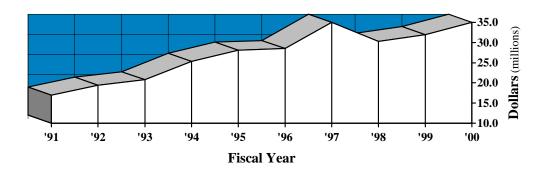
Fiscal Year	General Property Tax	Franchise Fees	Sales & Mixed Drink Tax	Licenses & Permits	Fines, Forfeits & Penalties
1991	\$1,482,577	\$328,524	\$6,523,709	\$116,574	\$518,357
				•	•
1992	1,376,970	358,949	7,209,497	216,886	684,098
1993	1,627,228	407,168	7,995,877	445,585	893,649
1994	2,086,274	358,392	8,776,093	557,440	915,126
1995	2,365,740	485,368	9,008,363	523,725	1,003,547
1996	2,632,408	1,876,572 (2)	9,605,208	513,624	1,342,865
1997	2,733,016	1,088,349	9,929,157	487,300	1,177,057
1998	2,753,863	1,415,464	11,107,446	577,032	1,233,604
1999	3,139,361	1,523,736	11,662,546	643,968	1,208,499
2000	3,420,720	1,577,815	12,759,591	680,776	1,393,505

⁽¹⁾ Revenues presented include the General and Debt Service Funds.

(2) Increase due to a one-time recovery of back franchise fees in the amount of \$1.2 million.

Source: City of College Station

Total General Governmental Revenues & Other Financing Sources



Charges for	Operating	A.II. O.II.	Other Financing	Debt Service	T
Services	Transfers	All Other	Sources	Property Tax	Total
\$540,096	\$3,772,060	\$553,079	\$121,895	\$3,037,368	\$16,994,239
720,068	3,889,872	577,129	1,241,463	3,125,805	19,400,737
904,004	4,266,504	800,690	68,213	3,351,369	20,760,287
1,066,268	4,407,529	760,676	2,731,232	3,634,353	25,293,383
1,181,703	4,915,000	1,009,282	3,478,224	4,124,236	28,095,188
1,249,491	5,523,091	962,608	199,300	4,583,665	28,488,832
1,250,952	5,387,075	1,304,713	6,828,120	4,801,894	34,987,633
1,368,883	5,396,700	1,324,899	32,375	5,024,027	30,234,293
1,463,432	5,664,744	1,414,194	22,082	5,133,118	31,875,680
1,681,877	6,303,785	1,622,967	55,403	5,546,863	35,043,302

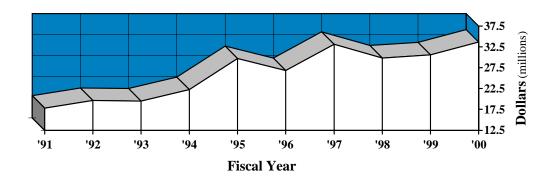
GENERAL GOVERNMENTAL EXPENDITURES AND OTHER USES BY FUNCTION (1) LAST TEN FISCAL YEARS

Fiscal Year	General Government	Police	Fire	Public Works	Parks and Recreation
1991	\$4,723,549	\$3,491,656	\$2,833,455	\$1,940,697	\$2,269,977
1992	4,934,782	3,862,849	3,034,046	2,108,406	2,576,106
1993	5,289,911	4,054,244	3,331,309	2,266,145	2,838,541
1994	5,923,568	4,715,064	3,454,391	2,533,983	3,083,389
1995	6,832,606	5,041,596	3,827,835	2,428,727	3,629,244
1996	6,669,982	5,357,437	3,887,596	3,554,664	3,820,477
1997	7,005,557	5,860,586	3,898,305	3,142,284	4,146,567
1998	6,264,446	6,289,005	4,195,334	3,821,635	4,263,428
1999	7,045,038	6,903,838	4,841,832	3,923,009	4,592,990
2000	7,812,664	7,567,620	5,179,104	4,353,073	5,168,231

- (1) Expenditures presented include the General and Debt Service Funds.
- (2) Includes refunding of \$3,460,000 of short term debt.

Source: City of College Station

Total General Governmental Expenditures and Other Uses



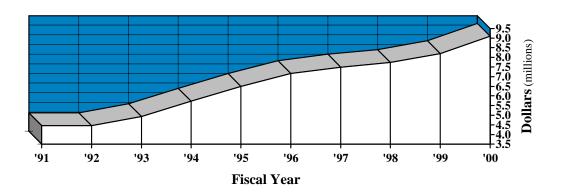
Library	Capital	Reimbursed	All	Debt	Operating Transfers	
Services	Outlay	Administrative	Other	Service	Out	Total
\$0	\$602,976	\$(2,415,356)	\$0	\$3,671,439	\$720,546	\$17,838,939
0	329,269	(2,591,911)	572,578	4,843,605	0	19,669,730
283,478	412,314	(2,843,580)	398,100	3,508,905	0	19,539,367
282,255	1,120,536	(2,886,557)	251,454	3,320,922	445,000	22,244,005
327,393	480,470	(2,966,008)	298,041	7,364,085 (2)	2,438,668	29,702,657
326,310	593,796	(3,371,737)	314,767	5,601,567	80,500	26,835,359
367,545	365,591	(3,240,805)	336,410	4,517,030	6,761,040	33,160,110
546,437	641,779	(3,683,731)	448,263	4,607,064	2,478,117	29,871,777
571,742	659,861	(4,034,541)	344,589	4,997,131	757,030	30,602,519
600,778	397,312	(4,645,701)	544,170	5,582,927	1,115,376	33,675,554

PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy	Tax Collections	Percent of Levy Collected	Delinquent Tax Collections
1991	\$4,429,176	\$4,308,690	97.28%	\$136,233
1992	4,506,448	4,373,907	97.06	77,220
1993	4,902,798	4,816,407	98.24	107,407
1994	5,681,754	5,591,040	98.40	129,587
1995	6,471,493	6,403,250	98.95	86,727
1996	7,171,715	7,086,990	98.82	74,982
1997	7,506,754	7,433,046	99.02	60,133
1998	7,758,131	7,688,127	99.10	50,005
1999	8,292,212	8,164,162	98.46	59,095
2000	9,068,352	8,866,966	97.78	47,940

Source: City of College Station

Total Tax Collections



Total Tax Collections	Total Collections as a Percent of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as a Percent of Current Levy
\$4,444,923	100.36%	\$327,854	7.40%
4,451,127	98.77	363,933	8.08
4,923,814	100.43	324,685	6.62
5,720,627	100.68	282,137	4.97
6,489,977	100.29	249,879	3.86
7,161,972	99.86	233,927	3.26
7,493,179	99.82	215,100	2.87
7,738,132	99.74	233,548	3.01
8,223,257	99.17	200,077	2.41
8,914,906	98.31	134,418	1.48



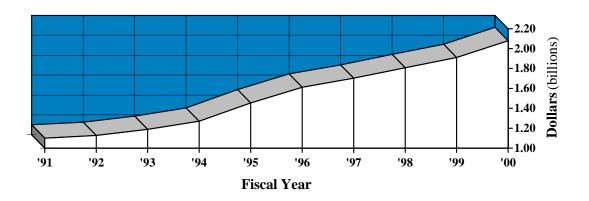
ASSESSED VALUE OF TAXABLE PROPERTIES (1) LAST TEN FISCAL YEARS

Fiscal Year	Land and Improvements	Personal Property and Minerals	Less Exemptions and Abatements	Less TIF (2) Captured Value	Total
1991	\$ 983,973,909	156,164,603	\$ 38,658,990	\$ O \$	1,101,479,522
1992	1,013,892,433	150,886,397	38,166,827	0	1,126,612,003
1993	1,184,748,445	168,378,927	164,570,381	0	1,188,556,991
1994	1,145,143,509	172,473,765	41,945,080	0	1,275,672,194
1995	1,315,229,397	183,852,688	44,813,941	0	1,454,268,144
1996	1,500,298,696	158,694,184	47,371,511	0	1,611,621,369
1997	1,699,990,449	235,332,211	234,121,234	5,526,343	1,695,675,083
1998	1,813,136,426	251,996,841	245,085,209	12,889,738	1,807,158,320
1999	1,946,701,852	261,317,181	276,453,209	18,504,453	1,913,061,371
2000	2,134,828,786	285,990,138	308,471,247	37,318,353	2,075,029,324

- (1) Assessed Value is 100% of the estimated actual value.
- (2) Tax Increment Financing District (TIF)

Sources: Brazos County Appraisal District 1999 Certified Appraisal Roll

Assessed Value of Taxable Properties



PROPERTY TAX RATES, RATIOS AND LEVIES ALL DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN FISCAL YEARS

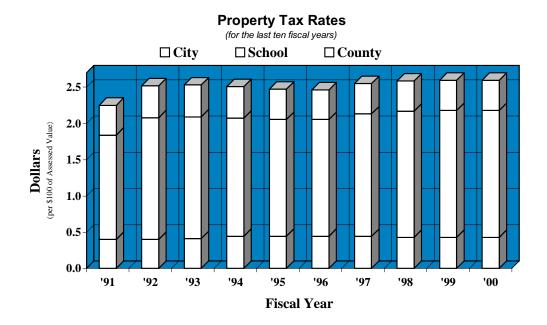
Tax Rates (2) (Per \$100 of Assessed Value)

			,	
Fiscal				
Year (1)	City	School	County	Total (3)
1991	\$.4000	\$1.440	\$.410	\$2.2500
1992	.4000	1.680	.439	2.5190
1993	.4125	1.680	.439	2.5315
1994	.4450	1.630	.434	2.5090
1995	.4450	1.610	.418	2.4730
1996	.4450	1.610	.410	2.4650
1997	.4427	1.690	.418	2.5507
1998	.4293	1.740	.417	2.5863
1999	.4293	1.750	.417	2.5967
2000	.4293	1.750	.417	2.5967

- (1) Tax rates are established by each taxing jurisdiction on an annual basis for revenues to be collected in the following fiscal year.
- (2) The date that taxes are due for all jurisdictions is October 1. Taxes for all jurisdictions become delinquent on February 1. The penalty is set by state law at 6% in February, and an additional 1% per month up to 12%. The interest is accrued at 1% per month.
- (3) The upper limit of the tax rate is set at \$2.50/\$100 of assessed value for each jurisdiction by State Statute. This limit is for both operations and debt service combined.

Source: Brazos County Appraisal District

Tax Ratios			Original Tax Levies			
City	School	County	City	School	County	
100%	100%	100%	\$4,999,328	\$17,388,938	\$11,438,852	
100	100	100	5,130,768	18,612,589	12,184,729	
100	100	100	4,902,806	21,608,259	12,789,846	
100	100	100	5,681,754	23,390,262	13,374,336	
100	100	100	6,471,498	26,261,015	14,211,900	
100	100	100	7,171,715	28,663,937	15,071,727	
100	100	100	7,506,754	31,524,892	15,968,203	
100	100	100	7,758,131	33,969,261	17,043,370	
100	100	100	8,292,212	36,786,152	17,749,813	
100	100	100	9,068,352	39,822,571	18,917,599	



PAVING ASSESSMENT COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Year	Current Assessment	Assessments Collected	Percentage of Assessments Collected (%)	Total Outstanding Assessments
1991	\$0	\$31,016	13.07%	\$206,290
1992	0	4,682	2.27	201,608
1993	0	58,358	28.95	143,250
1994	0	4,779	3.34	138,471
1995	0	59,141	42.71	79,330
1996	0	17,217	21.70	62,113
1997	0	2,152	3.46	59,962
1998	0	36,367	60.65	23,595
1999	0	503	2.13	23,092
2000	0	1,296	5.61	21,796

Source: City of College Station Fiscal Services Department

COMPUTATION OF LEGAL DEBT MARGIN SEPTEMBER 30, 2000

The City has no general obligation legal debt limit other than a ceiling on the tax rate as specified by the State of Texas. The prescribed maximum is \$2.50 per \$100 at 100% valuation.

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN FISCAL YEARS

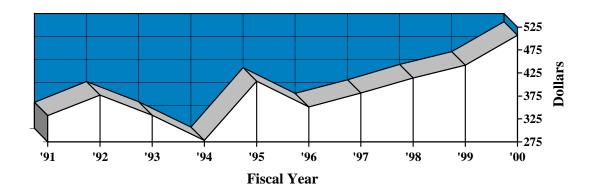
Fiscal Year	Estimated Population	Assessed Value	Gross Bonded Debt
1991	52,456 (2)	\$1,101,479,522	\$18,577,355
1992	53,686 (1)	1,126,612,003	21,103,590
1993	54,449 (1)	1,188,556,991	19,014,385
1994	56,374 (1)	1,275,672,194	17,028,340
1995	58,627 (1)	1,454,268,144	25,722,210
1996	60,040 (1)	1,611,621,369	22,263,475
1997	61,525 (1)	1,701,201,476	25,388,915
1998	63,130 (1)	1,807,158,320	28,960,000
1999	66,200 (1)	1,913,061,371	32,750,000
2000	68,038 (1)	2,075,029,324	38,700,000

(1) Source: Metropolitan Planning Organization & City of College Station Planning Division

(2) Source: U.S. Government Preliminary Census

Less Debt Service Cash Funds	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Valuation	Net Bonded Debt Per Capita
1,146,493	17,430,862	1.58	332
856,151	20,247,439	1.80	377
870,035	18,144,350	1.53	333
1,364,212	15,664,128	1.23	278
1,845,774	23,876,436	1.64	407
1,189,570	21,073,905	1.31	351
1,947,403	23,441,512	1.38	381
2,826,148	26,133,852	1.45	414
3,472,280	29,277,720	1.53	442
4,202,042	34,497,958	1.66	507

Net Bonded Debt per Capita (for the last ten fiscal years)



SCHEDULE OF DIRECT AND ESTIMATED OVERLAPPING DEBT SEPTEMBER 30, 2000

		Net Deb	Net Debt		City's Share			
Taxing Body		Amount	Amount As Of Pe		Amount	Per Capita *		
ESTIMATED OVERLA	APPING	<u>DEBT</u>						
College Station I.S.D. (1)		\$ 70,895,000	8/31/00	83.48%	\$ 59,183,146	\$870		
Brazos County	(2)	0	9/30/00	40.98	0	0		
Bryan I.S.D.	(3)	69,054,992	8/31/00	5.17	3,570,143	52		
					62,753,289	982		
NET BONDED DEBT								
City of College Station(4)		34,497,958	9/30/00	100.00	34,497,958	507		
NET BONDED AND ESTIMATED OVERLAPPING DEBT \$ 97,251,247 \$ 1,429								

^{*} Population: 68,038

(1) Source: College Station Independent School District

(2) Source: Brazos County Auditor

(3) Source: Bryan Independent School District

(4) Source: City of College Station Finance Department

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES AND OTHER USES LAST TEN FISCAL YEARS

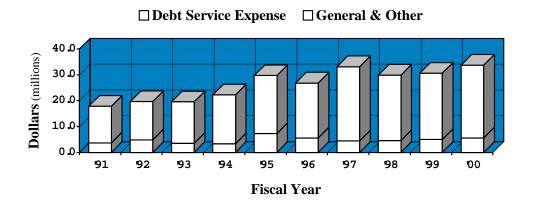
		Interest, Fiscal	T	Total General Governmental	
Fiscal Year	Principal	and Other Charges	Total Debt Service	Expenditures and Other Uses	Ratio
1991	2,206,493	1,464,946	3,671,439	17,838,939	20.58
1992	3,332,876	1,510,729	4,843,605	19,669,730	24.62
1993	2,111,906	1,396,999	3,508,905	19,539,367	17.96
1994	2,066,045	1,254,877	3,320,922	22,244,005	14.93
1995	5,796,130 (1)	1,519,907	7,316,037	29,702,657	24.63
1996	3,938,735	1,660,441	5,599,176	26,835,359	20.86
1997	2,694,075	1,738,745	4,432,820	33,160,109	13.37
1998	3,113,915	1,483,793	4,597,708	29,871,777	15.39
1999	2,845,000	2,141,792	4,986,792	30,602,519	16.30
2000	3,460,000	2,122,927	5,582,927	33,675,552	16.58

(1) Includes refunding of \$3,460,000 of short term debt.

Source: City of College Station

Ratio of Annual Debt Service Expenditures for General Obligation Debt to Total General Governmental Expenditures and Other Uses

(for the last ten fiscal years)



UTILITY FUNDS SCHEDULE OF REVENUE BOND COVERAGE LAST TEN FISCAL YEARS

Fiscal Year	Operating Revenues	Operating Expenses (Excluding Depreciation)	Net Revenues	Average Total	Annual Coverage	Maximum Total	Annual Coverage
1991	35,558,916	27,042,224	8,516,692	2,337,186	3.64	4,447,976	1.91
1992	37,524,486	27,463,001	10,061,485	2,186,415	4.60	4,144,820	2.43
1993	39,637,874	28,912,833	10,725,041	1,683,197	6.37	4,176,525	2.57
1994 (1)	48,291,091	36,190,720	12,100,371	1,553,305	7.79	4,176,525	2.90
1995 (1)	47,365,953	34,682,369	12,683,584	2,819,408	4.50	6,099,551	2.08
1996 (2)	45,380,036	32,395,644	12,984,392	2,655,401	4.89	6,089,271	2.13
1997	48,615,366	29,608,260	19,007,106	2,968,110	6.40	6,388,449	2.98
1998	49,966,216	27,885,854	22,080,362	3,014,943	7.32	5,906,739	3.74
1999	49,101,104	30,080,145	19,020,959	2,844,899	6.69	5,502,384	3.46
2000	52,932,584	37,149,229	15,783,355	3,472,421	4.55	5,687,161	2.78

⁽¹⁾ In Fiscal Year 1994, the Utility Billing Fund was combined with the Electric Fund for reporting purposes.

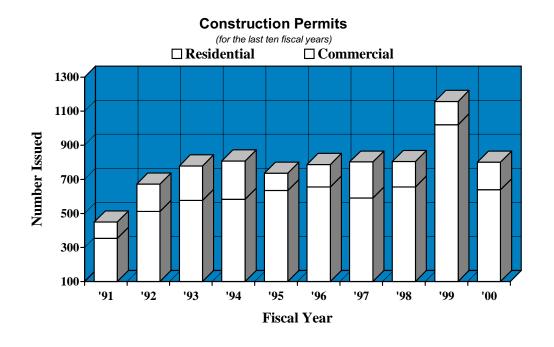
Source: City of College Station

⁽²⁾ In Fiscal Year 1996, the Utility Billing Fund was reported separately as an Internal Service Fund.

CONSTRUCTION PERMITS LAST TEN CALENDAR YEARS

	Residential		Com	Commercial		Total	
Year	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value	
1991	354	18,933,748	96	17,319,566	450	36,253,314	
1992	511	31,503,185	162	11,648,580	673	43,151,765	
1993	576	38,141,976	203	27,288,295	779	65,430,271	
1994	583	64,673,810	225	20,505,039	808	85,178,849	
1995	634	28,514,709	102	38,130,694	736	66,645,403	
1996	656	48,953,298	131	14,432,979	787	63,386,277	
1997	590	53,435,022	212	47,682,555	802	101,117,577	
1998	655	69,831,880	150	57,439,865	805	127,271,745	
1999	1,020	87,917,466	138	26,665,024	1,158	114,582,490	
2000	639	85,278,855	162	46,094,230	801	131,373,085	

Source: City of College Station Building Division



PRINCIPAL TAXPAYERS SEPTEMBER 30, 2000

Taxpayer	Type of Business	1999 Assessed Valuation	Percent of Total Assessed Valuation
C.B.L. and Associates	Retail Mall	\$ 50,068,184	2.41%
W9/JP-M Real Estate Ltd	Housing	36,811,270	1.77
GTE Southwest	Utility	34,435,310	1.66
Alkosser/Weinberg et al	Housing	29,115,550	1.40
Scott & White Hospital/Clinic	Medical	22,967,250	1.11
Melrose Apartments	Housing	20,596,000	0.99
Walmart/Sam's	Retail	18,763,740	0.90
College Station Hospital, L.P.	Medical	17,378,000	0.84
University Commons-Phases 1 &2	Housing	17,316,075	0.83
Lane College Station Ltd	Hotel	13,200,000	0.64
TOTAL		\$ 260,651,379	12.55%

Source: Brazos County Appraisal District

PRINCIPAL UTILITY CUSTOMERS SEPTEMBER 30, 2000

Utility Customer	Type of Business	FY 2000 KWH Consumption	Total Percent of KWH Consumed
College Station Independent			
School District	Schools	17,442,736	2.82%
CBL & Associates	Retail Mall	15,429,699	2.49
City of College Station	Municipality	15,077,658	2.43
Wal-Mart Stores Inc.	Retail	7,987,360	1.29
Albertsons	Retail Grocery	7,931,857	1.19
State Headquarters Building/ Texas A&M University	University	7,919,092	1.28
College Station Hospital, L.P.	Medical	6,643,841	1.07
Lane C/S Ltd PSP	Hotel	5,081,700	0.82
U.S. Department of Agriculture	Government	4,689,760	0.76
Briarwood Apartments	Housing	4,605,600	0.74
TOTAL		92,809,303	14.89%

Total KWH Consumption for the period October 1, 1999 to September 30, 2000 was 619,250,757.

Source: City of College Station Utility Billing Division

SUMMARY OF INSURANCE COVERAGE SEPTEMBER 30, 2000

Insurance Company	Coverage	Self Insured Retention	Limits	
Texas Municipal League Worker Compensation		\$100,000 per claim	Statutory	
United National Insurance Co.	General Liability Auto Liability Law Enforcement Public Officials Liability Property	\$25,000 per claim	\$1,000,000 each occurence	
Reliance Insurance	Excess Property	N/A	\$79,877,123	
Hartford Steam Boiler	Boiler and Machinery	\$5,000 per occurrence	\$3,000,000	
American Motorists	Crime	\$5,000 per occurrence	\$1,000,000	
Associated Aviation Underwriters	Non-Owned Aircraft	\$0.00	\$1,000,000	

MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA SEPTEMBER 30, 2000

October 1938

Date incorporated

Date first charter adop	oted				ober 1938 ober 1938
Date present charter a Form of government	mended				May 1992 il-Manager
Area in square miles:		Square			Ü
·	<u>Year</u>	Miles			
	1938	1.5			
	1948	4.2			
	1958	7.3			
	1968 1978	17.3 22.6			
	1976	23.8			
	1986	26.7			
	1988	27.7			
	1992	28.1			
	1994	30.0			
	1996	38.2			
	1998	40.8			
	Miles of streets		Paved	711 Miles	
			Unpaved	2.8 Miles	
	Miles of sidewalks			91.2 Miles	
Fire Protection:					
	Number of stations			4	
	Number of full-time e	mployees		94	
Police Protection:					
	Number of employees			97	
	Number of employees			45	
	Number of patrol unit One jail facility with a		· 37	25	
Recreation:	, , ,				
	Number of playground	de		35	
	Number of basketball			21	
	Number of swimming			3	
	Number of soccer fiel			13	
	Number of softball/ba	seball fields		16	
	Number of tennis cou			12	
	Number of picnic she	Iters		17	
	Number of gyms			3	
	Number of volleyball			8	
	Number of nature trai			4	
	Number of open play Number of picnic pav			25 9	
	Number of pictic pav	1110113		7	

(Continued)

19

Number of jogging/walking

MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA SEPTEMBER 30, 2000 (Continued)

Parks:

Facility	Acres	Facility	Acres
Anderson Park	8.9	Merry Oaks	4.6
Arboretum	17.0	Oaks Park	7.5
Bee Creek Park	26.5	Parkway	1.9
Bill Madeley Park	5.1	Pebble Creek Park	10.2
Brison Park	9.2	Pebble Hills	3.2
Brother's Pond Park	16.1	Raintree	13.0
College Station Central Park	47.2	Richard Carter Park	7.1
Conference Center	2.3	Sandstone	15.2
Cy Miller Park	2.5	Shenandoah	8.1
Eastgate	1.8	Southwest Park Site	4.8
Edelweiss	12.3	Southwood Complex	44.7
Emerald Forest Park	4.6	Steeplechase Park Site	8.9
Gabbard Park	10.7	Thomas Park	16.1
Georgia K. Fitch	11.3	University Park Site	10.2
Hensel Park - TAMU	29.7	Veterans Athletic Park	150.0
Jack and Dorothy Miller Park	10.0	W.A. Tarrow Park	21.3
Lemon Tree Park	15.4	Westfield	1.4
Lick Creek Park	515.5	Windwood	1.4
Lincoln Center	8.0	Wolfpen Creek Park	19.9
Lion's Park	1.5	Woodcreek Park	6.6
Longmire Park	4.2	Woodway Park Site	9.3
Luther Jones	1.8		
		TOTAL	
		ACREAGE	1,127.0

Utility Funds:

Electric Customers (Connections)

,	-,
Average Electrical Consumption:	51,604,230 KWH/Month
Water Customers (Connections)	21,017
Average Water Consumption:	292,000 MGW/Month
Number of Employees:	
Electric	49
Water	28
Sewer	36
Water Capacity:	
Number of Wells	5
Combined Capacity of Wells	19,500,000 GAL/day
Number of Ground Storage Tanks, 2	Total capacity 8,000,000 GALS
Number of Elevated Storage Tanks, 2	Total capacity 3,000,000 GALS
Miles of Water Lines	262 Miles
4	

26,169

(Continued)

MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA SEPTEMBER 30, 2000 (Continued)

-		O ''	
-	actric.	Capacity	•
_	CCLIC	Capacity	

Maximum Capacity	250 megawatts
Number of Switching Stations	1
Number of Substations	4
Miles of Distribution Lines	290 Miles

Miles of Sewer Lines 232 Miles

Solid Waste Collection Fund:

Number of Users (Units) 24,360 Methodology Curbside pickup using automated containers

Education:

Attendance centers	11
Number of classrooms	503
Number of teachers	484
Number of students	7,295

Elections:

Nu	mber	of	reg	iste	erec	VC	oters:	
							-	

Last general election (Brazos County)	84,945
Last municipal election	37,043
Number of votes cast in:	
Last general election (Brazos County)	47,606
Last municipal election	3,780

Percentage of registered voters voting in:

Last general election (Brazos County)	56.04%
Last municipal election	10.20%

Population:

Estimate	2000	68,038
Census Count	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396
	1950	7,925

Source: City of College Station

(Continued)

MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA SEPTEMBER 30, 2000 (Continued)

ACTUAL TEXAS A&M UNIVERSITY ENROLLMENT BY FALL SEMESTERS

<u>Year</u>	University Enrollment
1991	40,997
1992	41,092
1993	42,524
1994	42,018
1995	41,790
1996	41,892
1997	41,461
1998	43,389
1999	43,442
2000	44,026

Source: TAMU Planning & Institutional Analysis, October 2000

PRIMARY LABOR FORCE FOR COLLEGE STATION

	Total	Number	Number	Percent
Year	Labor force	Employed	Unemployed	Unemployed
1991	24,824	23,944	880	3.5
1992	25,561	24,777	784	3.1
1993	26,490	25,745	745	2.8
1994	27,312	26,546	766	2.8
1995	27,430	26,561	869	3.2
1996	26,691	25,973	718	2.7
1997	28,453	27,862	591	2.1
1998	28,889	28,377	512	1.8
1999	30,793	30,246	547	1.8
2000	31,273	30,802	471	1.5

Source: Texas Workforce Commission (Austin, Texas)